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SOUTH CAROLINA TAX COMMISSION

ANNUAL REPORT

1990-1991

Printed Under The Direction Of The
State Budget And Control Board

South Carolina Tax Commission

301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

July 1, 1991

To the Honorable Carroll A. Campbell, Governor, Members of the General Assembly and the Taxpayers of South Carolina:

In a year of economic struggle and changing attitudes toward government, the South Carolina Tax Commission met the challenges and turned the trying times into opportunities. We continually stressed the necessity of our quality improvement program and saw it begin to take shape for the good of the public.

The agency has made tremendous strides in many areas this year and we are proud to share these accomplishments with you. It is only through the continued support of the Governor and the General Assembly that we together may provide the level of service the public has come to expect from the Tax Commission.

This report outlines some of the accomplishments of this agency and provides details on revenue collections for the year. We hope you find the 1990-1991 Annual Report both informative and useful.

Sincerely,

S. Hunter Howard, Jr., Chairman

A. Crawford Clarkson, Jr., Commissioner

T.R. McConnell, Commissioner

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MISSION STATEMENT

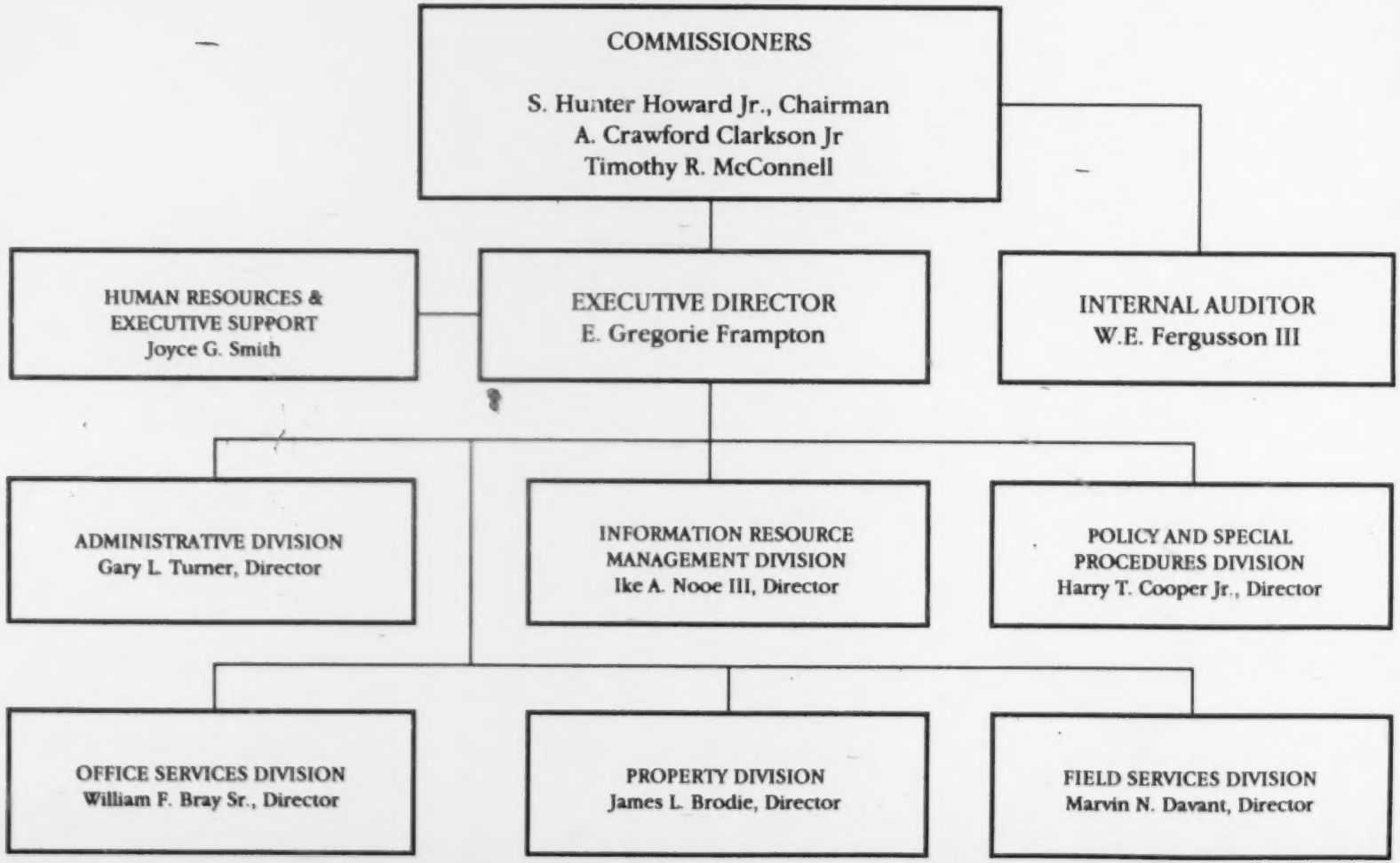
SOUTH CAROLINA TAX COMMISSION

Mission

The mission of the South Carolina Tax Commission is to administer the South Carolina tax laws and to collect taxes due the state in a manner that ensures public confidence in our integrity, effectiveness and fairness. To achieve that mission, we will:

- Encourage and achieve the highest possible degree of voluntary compliance in accordance with the tax law and regulations;
- Recruit, develop and retain a competent staff;
- Assist and advise local government and increase taxpayer awareness and knowledge;
- Maintain a timely and effective information system utilizing state-of-the-art technology;
- Increase effective use of audit and enforcement techniques;
- Continually search for and implement new, more efficient and effective ways of accomplishing our Mission.

SOUTH CAROLINA TAX COMMISSION



HISTORY OF THE SOUTH CAROLINA TAX COMMISSION

Created in 1915 under the authority of Governor Richard I. Manning, the South Carolina Tax Commission's primary purpose was the assessment of property for taxation. In its first several years of operation, only four people—three commissioners and one secretary—were employed at the Tax Commission.

As a result of the depression following World War I and the boll weevil's damaging effects on cotton production, the South Carolina General Assembly was faced with the task of finding ways to increase revenue so as to relieve the farmer's tax burden.

It was 1922 that the first indirect taxes were imposed and the income, inheritance and gasoline taxes came into existence. The Indirect Tax Program was not in place fully until 1940, when the taxing of property was removed from the state confines and turned over to local governments for collection.

Many of the taxes created under the Indirect Tax Program, such as candy, cosmetics, sporting goods and glassware taxes, have been repealed. But others, such as the alcohol, beer, wine and soft drink taxes, still make up a good portion of the state's revenue.

In 1924, the Tax Commission collected $6.6 million from the various taxes and spent $205,000 on operating costs.

During its 76-year history, the Tax Commission has been overseen by 27 different commissioners, appointed to their terms by the various governors in office. Eleven chairmen have served. Commissioners are appointed to six-year terms and may be continuously reappointed. The chairman of today's Tax Commission is S. Hunter Howard Jr.

The first home of the Tax Commission was the seventh floor of the Palmetto Building on Columbia's Main Street. In 1927, the new State Office Building was completed and housed the Tax Commission on the third floor. All state agencies were located in the State Office Building, renamed the John C. Calhoun Building in 1954. Here the Tax Commission remained and eventually took over all six floors, until its move in 1986 to the Columbia Mills Building, its current home.

But no longer is the Tax Commission confined to the state capitol of Columbia. Today, there are eight offices scattered across the state and "foreign" offices located in Atlanta, New York, Dallas, Los Angeles, Chicago and Cleveland.

From its beginning in 1915 with four employees, the Tax Commission has grown to become an employer of more than 800 people.

Today, the Tax Commission administers 32 taxes and collects nearly $4 billion annually.

RESPONSIBILITIES OF THE DIVISIONS OF THE SOUTH CAROLINA TAX COMMISSION

EXECUTIVE

Internal Audit Section

- Performs financial and operational audits of Tax Commission divisions and departments at appropriate intervals
- Performs other special reviews and investigations at the request of the commissioners and management
- Performs continuous review of electronic data processing activities and operations

Personnel Section

- Maintains employee personnel files
- Processes all employee transactions
- Maintains employee annual and sick leave
- Recruits qualified employees
- Manages the Equal Employment Opportunity/ Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employer benefits program
- Mediates employee relations matters
- Administers the Employee Performance Management System

Staff Development and Training Section

- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel
- Develops and implements specific training needs, as required

Quality Improvement Section

- Conducts weekly meetings to discuss and resolve quality improvement issues with the agency
- Promotes the quality improvement philosophies throughout the agency
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process
- Develops and maintains quality improvement teams' tracking system
- Serves in discussion panels and committees with groups outside the agency who are involved or interested in quality improvement initiatives
- Monitors quality improvement teams' progress and offers assistance when necessary

ADMINISTRATIVE DIVISION

Accounting, Purchasing and Supply Section

- Records tax revenue
- Reviews data and analyzes significant changes in tax revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors agency budget
- Maintains agency risk-management program
- Manages supply services
- Maintains agency inventory of supplies and equipment
- Conducts procurement functions of agency
- Maintains security of the building
- Coordinates employee parking permits

Public Information Section

- Develops and manages tax education programs
- Maintains working relationships with the news media
- Coordinates tax workshops
- Publishes the *Revenews* newsletter
- Publishes informational tax brochures for distribution to the public
- Coordinates the Speakers Bureau
- Coordinates free income tax assistance programs
- Publishes manuals and other guides to assist taxpayers in meeting requirements of tax laws

Research Section

- Assists municipalities with gross sales information
- Assists State Development Board with recruitment of industry into the state
- Assists legislature, governor and support groups
- Prepares monthly office and field collection reports
- Assists local governments with implementation and administration of local option sales tax
- Maintains organizational charts for agency
- Prepares research studies
- Determines fiscal impact of proposed legislation
- Monitors proposed legislation
- Monitors and projects revenue collections
- Drafts tax legislation
- Drafts and files regulations and conducts hearings on proposed regulations

FIELD SERVICES DIVISION

Audit Section

- Performs field audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Provides taxpayer assistance in filing forms, answering questions and supplying forms

Revenue Section

- Collects delinquent taxes owed the state
- Manages the telecollection office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid

INFORMATION RESOURCE MANAGEMENT DIVISION

- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security of mainframe computer data bases, taxpayer master files and the local area network
- Designs, implements and supports the agency's computerized processing functions on the mainframe and microcomputer systems
- Coordinates information technology directions for the agency
- Performs computer audits and tracking of sales, individual income and other taxes
- Maintains voice and data communications networks
- Designs, produces and manages the inventory of the agency's forms
- Produces statistical, financial and management reports for the agency

OFFICE SERVICES DIVISION

Administrative Support Section

- Performs research to clear sales, use and accommodations tax delinquent accounts
- Handles correspondence relative to delinquents, assessments, warrants, 10-day notices and orders of revocation
- Audits, summarizes and issues 10-day notices and orders of revocation
- Provides taxpayer assistance and resolves problems pertaining to delinquents, assessments, warrants, 10-day notices and orders of revocation
- Prepares and processes money on adjustments to assessments and warrants

Corporate Income Section

- Conducts office audits of returns filed by corporations, banks and savings and loan associations
- Conducts compliance and administration dissolution programs

- Provides taxpayer assistance and problem resolution
- Serves as liaison with other state agencies
- Administers four taxes and assessments and refunds associated with those taxes
- Audits and controls consolidation of corporate accounts

Estate, Gift and Abandoned Property Section

- Receives and processes estate and gift tax returns
- Pre-audits returns and issues assessments and refunds
- Conducts office audits of estate and gift tax returns and audit selection for Field Services Division
- Provides taxpayer assistance
- Serves as liaison with the Internal Revenue Service, probate courts and Court Administration
- Issues estate tax closing letters
- Administers Disposition of Unclaimed Property Act
- Receives unclaimed property
- Locates owners of unclaimed funds

Individual Income Office Audit Section

- Conducts office audits of individual income tax returns
- Conducts compliance programs
- Provides taxpayer assistance and reviews taxpayer correspondence
- Processes audit adjustments
- Audits tape match extracts

License and Registration Section

- Registers taxpayers for business taxes
- Issues licenses through the registration process
- Assigns identification numbers to taxpayer accounts
- Manages registration files by adding or deleting accounts and making updates to name, address, etc.
- Audits closed business accounts
- Maintains exemption certificates

License Office Audit Section

- Administers 20 taxes
- Conducts office audits of tax returns
- Issues notices for overpayment and underpayment of taxes audited
- Reviews claims for refunds and credits
- Provides taxpayer assistance
- Serves as a liaison with other state agencies on certain taxes administered

Error Resolution Section

- Keys on-line corrections to individual income tax returns from error lists produced while returns are processed
- Makes assessments or issues refunds on returns uncleared through computer error system

Records and Microfilm Section

- Provides for storage, maintenance and disposition of tax returns and related documents
- Provides copies of tax returns to taxpayers
- Microfilms returns and processes the film
- Reads the processed film to ensure accuracy
- Sends records to the Department of Archives and History
- Maintains duplicate copies of film sent to the Department of Archives and History

Research and Review Section

- Provides technical assistance to other divisions and taxpayers
- Monitors application of tax laws
- Analyzes and prepares impact statements on tax legislation
- Coordinates federal tape match programs
- Studies procedures and conducts management studies for the division
- Coordinates all systems requests to IRM for the division

Revenue Agent Reports (RAR) Section

- Conducts audits of income tax returns based on information provided by the Internal Revenue Service

- Provides security of RARs and information received from the IRS
- Administers the CP2000 RAR federal matching program
- Administers partnership and fiduciary programs
- Handles correspondence and conferences relative to RAR adjustments, partnership and fiduciary returns

Service Section

- Coordinates transfer of refunds for the debt match program
- Handles debt match inquiries including explanation of policies and procedures to state agencies and educational institutions
- Handles refund and other inquiries and reviews correspondence from taxpayers
- Maintains returned refund checks
- Matches correspondence and payments with outstanding files
- Prepares assessments for the receivables system
- Analyzes and verifies data on tax returns
- Answers technical questions on individual income tax
- Issues individual income tax refunds
- Processes and maintains listings of duplicate returns processed
- Adjusts or corrects individual income tax returns and generated correspondence

Special Projects Section

- Administers electronic funds transfer program
- Administers Tax Helpline user development and maintenance
- Processes assessments and letters for bad checks and maintains communication with the taxpayer
- Evaluates sales bankruptcy claims and processes related receivables
- Researches and administers other projects as assigned

Withholding Section

- Administers withholding laws pertaining to filing requirements
- Audits withholding records
- Controls contract, blanket, cash and rental bonds
- Maintains all records pertaining to nonresident seller withholding tax
- Issues withholding and declaration refunds and transfers credits
- Handles all correspondence relative to withholding
- Performs research to clear withholding and declaration delinquent accounts
- Maintains registration database by deleting accounts and updating account information
- Coordinates withholding tax bankruptcy cases with the Attorney General's Office
- Coordinates transfers of withholding refunds through debt-match program
- Handles all civil service annuitant requests for state withholding
- Prepares and processes money on adjustments to assessments and warrants
- Returns incorrect checks to employers
- Provides taxpayer assistance

Error Review Section

- Answers written correspondence from taxpayers
- Reviews tax credit listings and makes adjustments
- Examines amended back year returns and makes corrections as needed
- Processes back year returns and keys required adjustments
- Examines receivables and warrants to determine adjustments needed based on correspondence received

Administrative Section

- Provides management support for all sections of the division
- Maintains time cards and prepares paperwork for temporary employees
- Maintains personnel time cards
- Maintains leave records for the entire division
- Prepares daily absentee reports
- Maintains paperwork and records for permanent employees
- Assists with taxpayer inquiries

Microcomputer Section

- Researches, designs, develops, documents and implements compiled dBase systems based on the needs of the division
- Writes documentation and procedures for end users after the development of software systems
- Provides training for all new applications written by the microcomputer section
- Makes modifications and enhancements to already existing systems to meet the changing needs of the division
- Provides technical assistance to division personnel on the use of equipment, software and developed programs
- Designs or assists in the designing of forms, statistical documents, reports and correspondence for the division
- Assesses the needs of the users and advises about selection of equipment and software purchases
- Maintains database files on microcomputers for various taxes and production statistics. Assembles and generates information as required
- Maintains computer equipment for the division

Problems Resolution Section

- Resolves taxpayer complaints
- Assists the commissioners with problems resolution
- Handles "special" amended returns
- Handles problem returns
- Face audits returns and traces misapplied funds
- Coordinates and explains magnetic media filing for withholding
- Issues special refunds

Sales Tax Office Audit Section

- Audits sales, use, accommodations, auto and casual excise tax returns with errors
- Provides telephone assistance to taxpayers with inquiries about assessment notices and technical questions
- Corrects sales tax return data on line or by correction document
- Reviews correspondence relating to refunds, credit memos, etc.
- Conducts special audits of sales tax returns
- Serves as a liaison for collection of auto and casual excise tax with state agencies
- Assists other divisions with sales tax problems

Mail Room Section

- Picks up, sorts and delivers mail for the entire agency
- Operates courier services to and from other agencies, etc.
- Delivers mail and mail stamp orders to post office
- Maintains permit mail record book and postage funds
- Oversees destruction of confidential material

Mail Processing Section

- Opens all incoming mail and removes contents
- Sorts "In Section" mail by contents
- Stamps returns as needed
- Places mail on shelf, boxes mail, delivers mail to Revenue Processing

Tax Return Processing Section

- Processes individual tax returns for current year and back years
- Returns checks to taxpayers
- Verifies information on returns
- Screens refunds and taxable returns
- Numbers returns with refunds and sends to Data Control
- Verifies taxable returns and forwards to Revenue Processing

Revenue Processing Section

- Verifies the information on returns and checks received from the mail room
- Resolves errors on returns and checks
- Handles unidentified checks
- Researches unidentified accounts
- Batches returns, numbers checks and returns, endorses checks, and logs out the batches to Data Control

Data Entry Section

- Captures data from returns

- Verifies data captured to ensure the accuracy of information that has been input
- Transfers data to the mainframe
- Keys both checks and returns for the Deposit System
- Operates the scanner and transfers data scanned to the Tartar System which transfers data to the mainframe for processing

Data Control Section

- Coordinates transfer of batches into and out of Data Entry
- Organizes batches of returns for filing after entry into the system
- Distributes management reports and computer printouts.
- Helps resolve errors from the Data Entry Section
- Makes on-line corrections and verifies that batches run on the Deposit System are balanced
- Balances the Warrant System
- Screens IIT short form returns
- Assigns batch numbers to IIT batches

POLICY AND SPECIAL PROCEDURES DIVISION

Tax Policy and Appeals Department

- Works with the legislature to recodify Title 12 of the *Code of Laws of South Carolina*
- Drafts legislative proposals and comments on proposed tax legislation
- Drafts policy documents in response to technical questions
- Drafts information letters and other tax-related documents
- Makes recommendations concerning tax regulations
- Disseminates policy documents
- Develops procedures for operating the appeals process within the agency
- Develops cooperative agreements with other state revenue departments
- Assists in providing technical training and assistance to the agency's operating divisions, local officials and others as needed

Criminal Investigations Department

- Identifies and investigates tax evasion cases

PROPERTY DIVISION

- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies
- Appraises and assesses personal property of merchants
- Oversees county reassessment programs
- Makes annual sales appraisal ratio studies in all counties
- Makes annual sales appraisal ratio studies in all school districts to be used in computing the Index of Taxpaying Ability
- Computes the Index of Taxpaying Ability for all school districts within the state
- Determines eligibility of property for tax exemption
- Publishes Agricultural Use Value Manual to be used by counties in determining value of agricultural property
- Publishes a Vehicle Guide Manual that is used by county auditors to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles

ACCOMPLISHMENTS OF THE SOUTH CAROLINA TAX COMMISSION 1990 - 1991

EMPLOYEE DEVELOPMENT

The Tax Commission prides itself on a workforce dedicated to taxpayer service. Well-trained employees provide the public with the knowledge and tools needed to voluntarily comply with our state's tax laws.

Highlights

- Employees completed an average of 34.8 hours of technical training per employee, an increase of 1.4 hours over the prior year.
- All managers received training in the quality improvement process program implemented by the Tax Commission. Managers also continued to participate in the mandatory 18-hour continuing management education program with all exceeding the minimum training requirements.
- The Federation of Tax Administrators presented the Tax Commission its Excellence in Training award at the organization's annual meeting.
- Continuing to place much emphasis on affirmative action, the agency exceeded its goals in the professional, technical and paraprofessional categories.
- The wellness program, Health Return, continues to be a model for state government agencies.

TAXPAYER RELATIONS

Taxpayer service is the primary function of the Tax Commission. We strive to provide clear procedures, simplified forms and reduced paperwork requirements for the citizens of this state in order to improve voluntary compliance.

Highlights

- Workshops, seminars and presentations were made to 203 organizations throughout the state on state tax policy, programs and procedures.
- The high school education program developed by the Tax Commission was taught to 6,679 students by 142 teachers in 79 high schools.
- The Tax Helpline was installed, providing automated refund information to taxpayers 24 hours daily. The Helpline also answered taxpayer questions on common topics through an automatic telephone system.
- Through our extensive taxpayer assistance programs, we provided assistance to 748,517 taxpayers in our nine offices and by telephone.
- To further simplify our tax reporting requirements, we standardized or revised 172 tax forms during this year.

TECHNOLOGY

Automation has provided the Tax Commission with effective taxpayer assistance and enforcement programs. With the increasing workload experienced by our agency, the role of technology in tax administration continues to be one of our key strategic operations.

Highlights

- The Tax Commission became the first state in the nation to implement joint electronic filing with the Internal Revenue Service, allowing taxpayers to electronically file both their federal and state returns with a single transmission.
- To provide for the timely deposit of state revenue, an electronic funds transfer program was successfully initiated for miscellaneous taxes.

COMPLIANCE

Voluntary compliance is the system which our state must operate. However, when taxpayers do not or are unable to comply with the state tax laws, effective collection programs must be used. The Tax Commission combines these compliance efforts

with a strong taxpayer assistance program to provide for the collection of the most tax dollars at the least cost to the public.

Highlights

- The Criminal Investigation Department worked to obtain 21 convictions, 17 indictments and 9 arrests for tax crimes.
- Recodification of the state tax codes for simplicity and better understanding continued with work on Chapters 1 and 3 of Title 12 and the miscellaneous tax sections.
- Enforced collections for the year were $128,883,143.

ORGANIZATIONAL DEVELOPMENT

The Tax Commission is committed to strengthening the development of the organization. This objective is accomplished by developing an effective management team to lead the organization in structure development and strategic planning, using maximum employee participation and communication.

Highlights

- concerned with the large amounts of waste paper consumed at the Tax Commission, the agency implemented a recycling program this year. More than 26,000 pounds of paper were recycled, this saving trees, energy, water and landfill space.
- To better manage the processing functions of the agency, the sections were reorganized and all combined into one unit.
- The agency was recognized by the South Carolina Department of Parks, Recreation and Tourism for outstanding accomplishments in implementing the accommodations tax.
- The agency introduced the quality improvement program to the agency by chartering quality teams to begin studying processes to improve the level of quality within the Tax Commission. The quality program continues to be the focal point for the Tax Commission's future.

SOUTH CAROLINA TAX COMMISSION
EFFICIENCY AND EFFECTIVENESS MEASURES
1990-91

REVENUE

Total revenue is the most important measure of the Tax Commission's effectiveness. This agency is the principal source of revenue to the state of South Carolina.

During the period July 1, 1990 to June 30, 1991, total tax revenues increased approximately $127 million, or 3 percent from $3.666 billion to $3.792 billion.

We believe that an important portion of this increase resulted from the combined efforts of our divisions and the application of all available resources during a period of considerable economic instability. We also believe that the continuing effectiveness of our organization is due in large part to the success of our organizational planning and development efforts over the past several years.

ENFORCEMENT COLLECTIONS

The equitable and effective enforcement of South Carolina's tax laws is an important factor in sustaining our credibility with the public and in supporting voluntary compliance, which remains the primary source of our revenue.

During the period July 1, 1990 - June 30, 1991, total enforcement collections remained relatively stable at $128.9 million. We view the maintenance of this level of performance during a period of general economic recession as a clear indicator of the effectiveness of our collection operation.

TAXPAYER ASSISTANCE

The timely and satisfactory resolution of taxpayer inquiries and concerns is an important aspect of our efforts to build and sustain public confidence. Consequently, this area has been a traditional focus of quality assurance in this agency. We believe that the results obtained over the last two fiscal years are highly reflective of our success in this area.

Telephone activity is our principal vehicle for taxpayer assistance. In our Office Services Division approximately 572,000 telephone inquiries were successfully resolved, representing an increase of 29 percent from the prior fiscal year. Similarly, in the Field Services Division approximately 432,000 telephone inquiries were successfully resolved, up 35 percent from the preceding fiscal year.

The Gervais Street location in Columbia and our eight remote Taxpayer Service Centers provide convenient opportunities for face-to-face resolution of more complex taxpayer issues. In the Field Services Division approximately 233,000 taxpayers were assisted this fiscal year. The Office Services Division assisted about 8,349 taxpayers in office interviews during FY91, up 92 percent from the preceding fiscal year.

REFUNDS ISSUED

The timeliness and accuracy of income tax and other refunds remain principal goals of our operation. This activity bears directly upon the key areas of taxpayer relations, the accuracy of revenue measurement and

the equity of tax law enforcement. Our resources remain highly concentrated upon these goals, particularly during the peak individual income filing season.

During the period January 1 - June 30, 1991, total individual income refunds of about $450 million were issued, representing an increase of 14 percent from the same period in 1990. This total consisted of about 1.257 million refunds, up 6 percent from the preceding year.

RETURNS PROCESSED

The timely collection of revenue and efficient resolution of taxpayer issues is dependent in large part upon the expeditious handling of returns. The Tax Commission concentrates managerial attention and other resources upon this critical area. During FY91, we processed approximately 1.8 million individual income tax returns, as opposed to about 1.6 million in FY90.

DEBT OFFSET

Other South Carolina state agencies, state-supported universities and colleges and the Internal Revenue Service continue to benefit from our program of matching debts against income tax refunds. In FY91, approximately $9.9 million in debts were successfully matched, up about 5 percent from the preceding year.

Taxes Administered by the S.C. Tax Commission

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Accommodations	1984	Transient accommodations, 5% sales tax plus accommodations tax	2%	Returned to local governments to promote tourism.
Admissions	1923	Entrance fee to places of amusement	4%	• First $3.5 million - General Fund • Collected from fishing piers - Department of Wildlife and Marine Resources • Remainder - Department of Parks, Recreation and Tourism
Aircraft	1976	State property tax on aircraft of airlines	9.5% of fair market value multiplied by average millage	General Fund
Alcoholic Liquors	1935	Per 8 ounces alcohol: Mini-bottle Standard Case (Wholesalers) Standard Case (Retailers) Standard Case (Wholesalers Additional) Surtax	$.17 $.25 $1.81 $2.99 $.56 9%	• 60% - General Fund • 20% - Counties based on population • 20% - Municipalities based on population
Bank	1937	Entire Net Income	4.5%	• 10% - General Fund • 60% - County where collected • 30% - Municipality where collected
Beer and Wine	1933	*Beer:* Per Ounce *Wine:* U.S. Sized Containers —Per 8 oz. (not exceeding one gallon) —Per gallon	$.006 $.06 $.90	*Beer:* • 1/6 plus 75% of remaining 5/6 - General Fund • 7% of remaining 5/6 - Counties based on population • 18% of remaining 5/6 - municipalities based on population *Wine:*

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
		—Additional tax per 8 oz.	$.012	• 75% - General Fund
		—Additional tax per gallon	$.18	• 7% - Counties based on population
		Metric Sizes		• 18% - Municipalities based on population
		—Per Liter	$.2535	
		—Additional tax per liter	$.0507	
Bingo	1982	License issued to charitable organization annually based on value of prizes		• First $3.5 million - General Fund • 75% of remainder - Department of Parks, Recreation and Tourism • 25% of remainder - Council on Aging
		License:		
		—Class AA	$4,000	
		—Class B	$1,000	
		—Class C	No Cost	
		—Class D (10 days or less)	$100	
		—Class D (more than 10 days)	$200	
		—Class E	$500	
		—Promoter	$1,000	
		Admisstions:		
		—Class AA (per player)	$8	
		—Class B (per player)	$2	
		—Class C	No Cost	
		—Class D	4%	
		—Class E	4%	
Business License	1923	• Little Cigars (per 8)	$.02	General Fund
		• Certain Cigars (per 1,000)	$11.00	
		• More Expensive Cigars (per 1,000)	$20.00	
		• Cigarettes (pack of 20)	$.07	
		• Snuff and Chewing Tobacco (Manufacturers Price)	5%	
		• Smoking Tobacco (Manufacturers Price)	36%	
Casual Excise	1982	Transfer of tangible personal property between individuals	5%	• 80% - Department of Education • 20% - Education Improvement Act General Fund

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Coin-Operated Devices	1939	Owner/Operator License—Highest fee of type machine	$25, $100, $1,000	
		Licenses for Machines:		
		—Type I	$25	
		—Type II	$100	
		—Type III	$1,500	
		—Billiard Tables	$25	
Commercial Nuclear Waste	1983	Per cubic foot of radioactive waste disposed in South Carolina	$6	General Fund
Corporate Income	1922	Entire net income of domestic and foreign corporations	5%	• 92.5% - General Fund • 7.25% - Counties based on population • 0.25% - Municipalities based on population
Corporate License Fee	1922	• For each $1,000 total paid in capital and paid in surplus	$1	General Fund
		• Annual License Fee	$15	
Documentary Stamp	1923	Conveyances of Realty (per $500 value)	$1.10	General Fund
Electric Power	1931	Per kilowatt hour of electric power manufactured, generated or imported for sale	$.0005	General Fund
Estate	1922	*Transfer of Taxable Estates:* After exemption, tax is based on taxable value of estate		General Fund
		Not over $40,000	6%	
		$40,000 - $100,000	2,400 plus 7% of excess of $40,000	
		Over $100,000	$6,600 plus 8% of excess of $100,000	
				Forest Renewal Fund

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Forest Renewal	1981			
		Primary forest products harvested in South Carolina	$.50	
		—Per 1,000 board feet of softwood	$.25	
		—Per 1,000 board feet of hardwood	$.20	
		—Per cord of softwood	$.07	
		—Per cord of hardwood		General Fund
Gift Tax	1968			
		Transfer of property by gift, based on taxable amount of gift:		
		Not over $40,000	6%	
		$40,000 - $100,000	$2,400 plus 8% of excess of $40,000	
		Over $100,000	$6,600 plus 8% of excess of $100,000	
Highway Use	1956			Department of Highways and Public Transportation
		• Registration and identification for each motor carrier vehicle:	$4	
		—Intrastate	$4	
		—Interstate	$3	
		• Motor carrier operating vehicles not licensed in South Carolina (per power unit)	$15	
		• Temporary permit for motor carrier vehicle		
Individual Income	1927			• 92.5% - General Fund • 7.25% - Counties based on population • 0.25% - Municipalities based on population
		Entire net income of residents of South Carolina and income earned in South Carolina by nonresidents having a business in South Carolina or from sale, rental or income propety in South Carolina		
		Rate is based on federal taxable income:		

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
		0 - $2,000	2.75%, 1990; 2.5%, 1991	
		$2,000 - $4,000	3%	
		$4,000 - $6,000	$40 plus 4% of excess of $4,000	
		$6,000 - $8,000	$100 plus 5% of excess of $6,000	
		$8,000 - $10,000	$180 plus 6% of excess of $8,000	
		Over $10,000	$280 plus 7% of excess of $10,000	
		(the above is indexed annually for inflation)		
Motor Fuels	1922			• 12.34 cents of each gallon - Department of Highways and Public Transportation • 2.66 cents - Retired bonds • 1 cent - Counties based on number of registered vehicles
		• Per gallon of gasoline	$.16	
		• Per gallon of ethanol blends	$.10	
Motor Vehicle License	1951			Department of Highways and Public Transportation
		Annual license tax on motor vehicles operated on South Carolin highway system:		
		—Passenger Cars	$12	
		—Motorcycles	$5	
		—Motor-driven Cycles	$5	
		—Trailers, Semi-trailers, Pole Trailers	$10	
		—House Trailers	$6	
		—Camper Trailers	$5	
		—Commercial trucks not over 4,000 lbs.	$15	
		—Commercial trucks up to 80,000 lbs.	$800 $200	
				General Fund

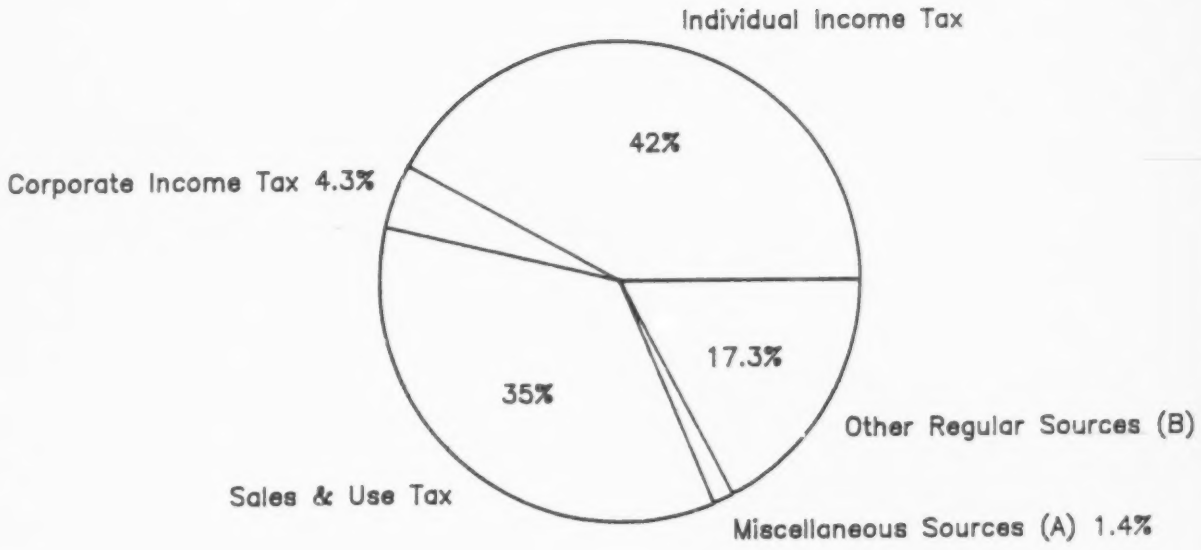
Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Private Car Lines	1976	—Buses	Average state millage rate	Local governments where collected
Property	1915	Assessed value of car lines	Millage rate set by local government	
Retail License	1928	Assessed value of real and personal property (tax administered by Tax Commission and local governments, collected by local governments)		General Fund
		License required of every person who engages in business as a retailer.		
		Licenses:		
		—Permanent License	$50	
		—Temporary 30-Day License	$40	
		—Artists and Craftsman License	$20	
Sales	1951	Gross proceeds of all retail sales, leases and rentals of tangible personal property in South Carolina unless specifically exempt	5%	• 80% - Department of Education to fund the Education Finance Act • 20% - Education Improvement Act
Savings and Loan Association	1957	Entire net income of savings and loan associations in South Carolina except for income specifically exempt	6%	General Fund
Soft Drinks	1925			General Fund
		• Soda Fountain Syrups (gallon)	$.95	
		• Simple Syrups (per gallon)	$.95	
		• Concentrates, Powders, Bases (per finished gallon)	$.16	
		• Bottled Soft Drinks (per gross of 1 cent units)	$1.22	
Special Fuels	1941	• Diesel and LP Gas (per gallon)	$.16	Department of Highways and Public Transportation
Use	1951	Gross proceeds of tangible personal property purchased outside South Carolina for storage, use or consumption in South Carolina	5%	• 80% - Department of Education to fund the Education Finance Act • 20% - Education Improvement Act

TABLE 1 - SOUTH CAROLINA TAX COMMISSION REVENUE REPORT FOR FY 1989-90 AND FY 1990-91

REVENUE SOURCE	FY 1989-90 JULY - JUNE	FY 1990-91 JULY - JUNE	DIFFERENCE	% CHANGE
SALES AND USE TAX	$1,146,465,803.34	$1,230,064,181.62	$83,598,378.28	7.29%
CASUAL EXCISE TAX	$9,335,595.97	$8,511,950.95	($823,645.02)	-8.82%
INDIVIDUAL INCOME TAX	$1,380,179,585.27	$1,386,648,041.49	$6,468,456.22	0.47%
CORPORATION INCOME TAX	$140,883,130.29	$142,679,987.72	$1,796,857.43	1.28%
SUBTOTAL - REGULAR SOURCES	**$2,676,864,114.87**	**$2,767,904,161.78**	**$91,040,046.91**	**3.40%**
ADMISSIONS TAX	$3,504,719.58	$3,500,726.92	($3,992.66)	-0.11%
AIRCRAFT TAX	$2,288,159.03	$2,674,611.36	$386,452.33	16.89%
ALCOHOLIC LIQUORS TAX	$43,680,764.46	$44,116,418.04	$435,653.58	1.00%
BANK TAX	$9,529,609.20	$7,444,042.88	($2,085,566.32)	-21.89%
BEER & WINE TAX	$70,037,317.23	$70,070,269.43	$32,952.20	0.05%
BINGO TAX	$2,623,168.23	$2,948,419.51	$325,251.28	12.40%
BUSINESS LICENSE TAX	$29,539,788.29	$30,334,981.39	$795,193.10	2.69%
COIN OPERATED DEVICES TAX	$11,577,204.41	$20,467,001.26	$8,889,796.85	76.79%
COMMERCIAL NUCLEAR WASTE TAX	$6,099,477.48	$5,920,543.92	($178,933.56)	-2.93%
CORPORATION LICENSE TAX	$34,608,349.62	$40,293,034.74	$5,684,685.12	16.43%
DEPT REVENUE - UNCLAIMED PROP D&I	$8,030.76	$15,761.43	$7,730.67	96.26%
DOCUMENTARY STAMP TAX	$10,996,410.99	$10,370,489.62	($625,921.37)	-5.69%
ELECTRIC POWER TAX	$16,044,859.66	$16,760,070.42	$715,210.76	4.46%
ESTATE TAX	$28,939,467.34	$32,317,505.53	$3,378,038.19	11.67%
GASOLINE TAX - COUNTIES	$18,030,906.66	$18,033,707.79	$2,801.13	0.02%
GIFT TAX	$6,417,251.95	$3,740,591.09	($2,676,660.86)	-41.71%
MOTOR CARRIER FEES	$1,272,435.82	$1,205,602.58	($66,833.24)	-5.25%
PRIVATE CAR LINES TAX	$1,283,045.55	$1,236,459.80	($46,585.75)	-3.63%
RETAILER'S LICENSE TAX	$989,180.75	$960,164.48	($29,016.27)	-2.93%
SAVINGS & LOAN ASSOCIATION TAX	$519,657.14	$1,309,472.28	$789,815.14	151.99%
SOFT DRINKS TAX	$21,655,631.35	$21,624,151.65	($31,479.70)	-0.15%
SUBTOTAL - ALL OTHER REVENUES	**$319,645,435.50**	**$335,344,026.12**	**$15,698,590.62**	**4.91%**
UNCLAIMED PROPERTY FUND	$5,180,997.03	$5,043,706.11	($137,290.92)	-2.65%
SUBTOTAL - MISCELLANEOUS SOURCES	$5,180,997.03	$5,043,706.11	($137,290.92)	-2.65%
GENERAL FUND REVENUES	**$3,001,690,547.40**	**$3,108,291,894.01**	**$106,601,346.61**	**3.55%**
ACCOMMODATIONS TAX - COUNTIES	$15,869,722.42	$17,531,435.49	$1,661,713.07	10.47%
ADMISSIONS TAX - PRT	$5,819,582.89	$7,272,321.94	$1,452,739.05	24.96%
ADMISSIONS TAX - WILDLIFE RES	$7,872.70	$5,769.29	($2,103.41)	-26.72%
BINGO TAX - AGING COMMISSION	$674,993.42	$735,947.42	$60,954.00	9.03%
BINGO TAX - PRT	$2,024,981.26	$2,207,842.28	$182,861.02	9.03%
CASUAL EXCISE TAX - HIGHWAY DEPT	$1,727,465.91	$2,147,553.67	$420,087.76	24.32%
DOCUMENTARY - HERITAGE LAND TRUST	$2,443,625.32	$2,304,550.43	($139,074.89)	-5.69%
EDUCATION IMPROVEMENT FUND	$288,945,091.97	$310,126,351.49	$21,181,259.52	7.33%
ESTATE TAX - PROBATE JUDGES	$253,922.36	$237,941.47	($15,980.89)	-6.29%
FOREST RENEWAL TAX - FORESTRY COMM	$296,481.90	$325,135.05	$28,653.15	9.66%
GASOLINE TAX - HIGHWAY DEPT	$281,152,986.24	$280,447,266.49	($705,719.75)	-0.25%
GASOLINE TAX - WILDLIFE RES	$1,048,144.58	$1,069,267.48	$21,122.89	2.02%
HIGHWAY USE TAX - HIGHWAY DEPT	$3,559,790.96	$3,078,893.13	($480,897.83)	-13.51%
INDIGENT CARE FUND	$7,584,378.58	$9,742,109.27	$2,157,730.69	28.45%
MOTOR CARRIER FEES - HIGHWAY DEPT	$1,554,946.43	$1,671,847.58	$116,901.15	7.52%
PUBLIC UTILITY ASSESSMENTS	$3,801,153.25	$4,274,664.76	$473,511.51	12.46%
SPECIAL FUEL TAX - HIGHWAY DEPT	$47,105,437.77	$45,471,773.37	($1,633,664.40)	-3.47%
ALLOCATED FUNDS	**$663,870,577.96**	**$688,650,670.60**	**$24,780,092.64**	**3.73%**
TOTAL REVENUE COLLECTIONS	**$3,665,561,125.36**	**$3,796,942,564.61**	**$131,381,439.25**	**3.58%**

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1990-1991

REVENUE



MISCELLANEOUS SOURCES (A)

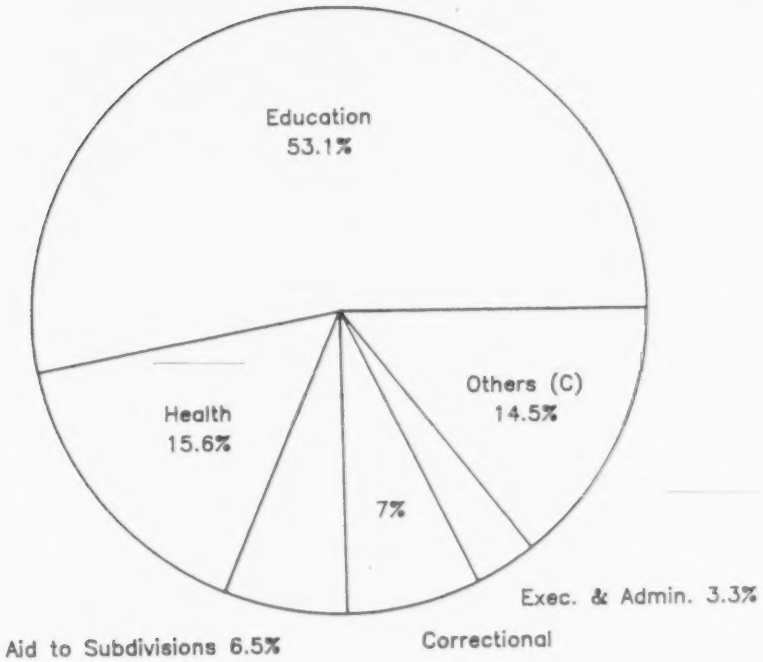
Debt Service Transfer	.20%
Indirect Cost Recoveries	.55%
Mental Health Fees	.11%
Circuit/Family Court Fines	.12%
Unclaimed Property Fund	.11%
Others	.34%
TOTAL	1.43%

OTHER REGULAR SOURCES (B)

Alcoholic Liquors Tax	1.49%
Beer & Wine Tax	2.21%
Business License Tax	.91%
Corporate License Tax	1.22%
Departmental Revenue	1.41%
Earned on Investments	1.80%
Estate Tax	.97%
Insurance Tax	2.28%
Others	5.02%
TOTAL	17.31%

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1990-1991

EXPENSE



OTHERS (C)

Conservation	3.57%
Debt Service	3.42%
Judicial	.71%
Legislative	.78%
Regulatory	2.13%
Transportation	.08%
Miscellaneous	.04%
Social Rehabilitation	3.75%
TOTAL	14.48%

TABLE 2 - EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION
FROM JULY 1, 1990, THROUGH JUNE 30, 1991

	Adjusted Appropriation July 1, 1990 Through June 30, 1991	Expenditures July 1, 1990 Through June 30, 1991	Unexpended Balance
Contractual Services	$3,307,094	$3,306,437	$657
Employer Contributions	5,003,227	5,003,225	2
Equipment	468,280	468,278	2
Fixed Charges	2,239,770	2,239,767	3
Miscellaneous	12,475	12,472	3
Personal Service	22,102,107	22,102,094	13
Purchase of Evidence	1,296	1,295	1
Revenue Tax Stamps	250,562	250,562	0
Supplies	2,432,649	2,432,431	218
Travel	992,675	992,668	7
Capital Reserve Fund	974,188	849,585	124,603 *
TOTAL	$37,784,323	$37,658,814	$125,509

For the fiscal year ending June 30, 1991, the collection cost of the Tax Commission amounted to $0.935 per $100.

* Carryover of funds appropriated for purchase of data processing equipment. This amount has not lapsed and is available for expenditure in FY92.

TABLE NO. 3 - TOTAL GENERAL FUND REVENUE COLLECTIONS

	FY 1986-87	FY 1987-88	FY 1988-89	FY 1989-90	FY 1990-91
Corporate Income	$ 184,889,996	$ 196,194,937	$ 211,184,748	$ 140,883,130	$ 142,679,987
Individual Income	1,008,937,740	1,142,193,372	1,247,867,044	1,380,179,585	1,386,648,041
Sales and Use	938,312,571	998,491,171	1,076,825,860	1,146,465,803	1,230,064,181
Other Revenue	299,041,586	319,620,735	327,105,591	334,162,013	348,899,685
TOTAL	$2,431,181,893	$2,656,500,215	$2,862,983,243	$3,001,690,531	$3,108,291,894

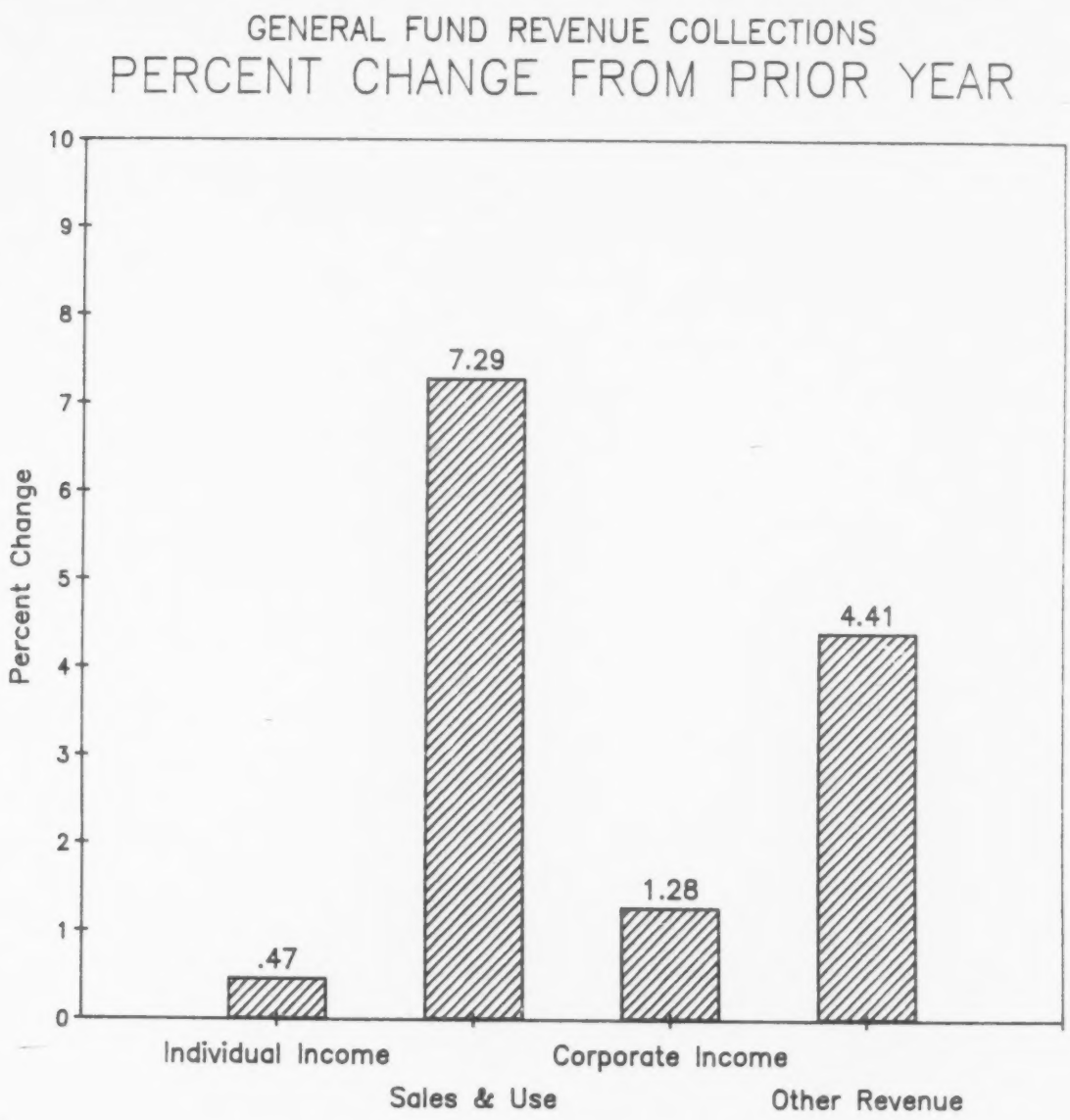


TABLE 4 - ENFORCEMENT COLLECTIONS
TOTAL ADDITIONAL TAX COLLECTED BY TYPE TAX
1990-1991

	Type Tax	Number of Items	Amount
I.	Audit Collections		
	Estate and Gift	524	$ 1,595,432.84
	Income	104,998	48,573,182.67
	License	3,453	2,807,847.79
	Property	12	0.00
	Sales	35,092	28,382,197.16
	Miscellaneous	32	1,979.01
	Total	144,111	$81,360,639.47
II.	Delinquent Collections		
	Estate and Gift	105	$ 501,685.30
	Income	13,440	3,118,652.79
	License	2,238	901,565.32
	Property	851	956,798.33
	Sales	59,717	20,102,991.40
	Miscellaneous	21	59,379.63
	Total	76,372	$25,641,072.77
III.	Other Collections		
	Estate and Gift	17	$ 9,617.46
	Income	48,032	12,950,641.58
	License	1,602	580,212.85
	Sales	6,861	2,819,024.65
	Miscellaneous	7	1,616.64
	Total	56,519	$16,361,113.18
IV.	Debt Match Collections		
	Total	24,463	$ 5,520,317.58
TOTAL ENFORCEMENT COLLECTIONS		301,465	$128,883,143.00

SOUTH CAROLINA TAX COMMISSION
ENFORCEMENT COLLECTIONS

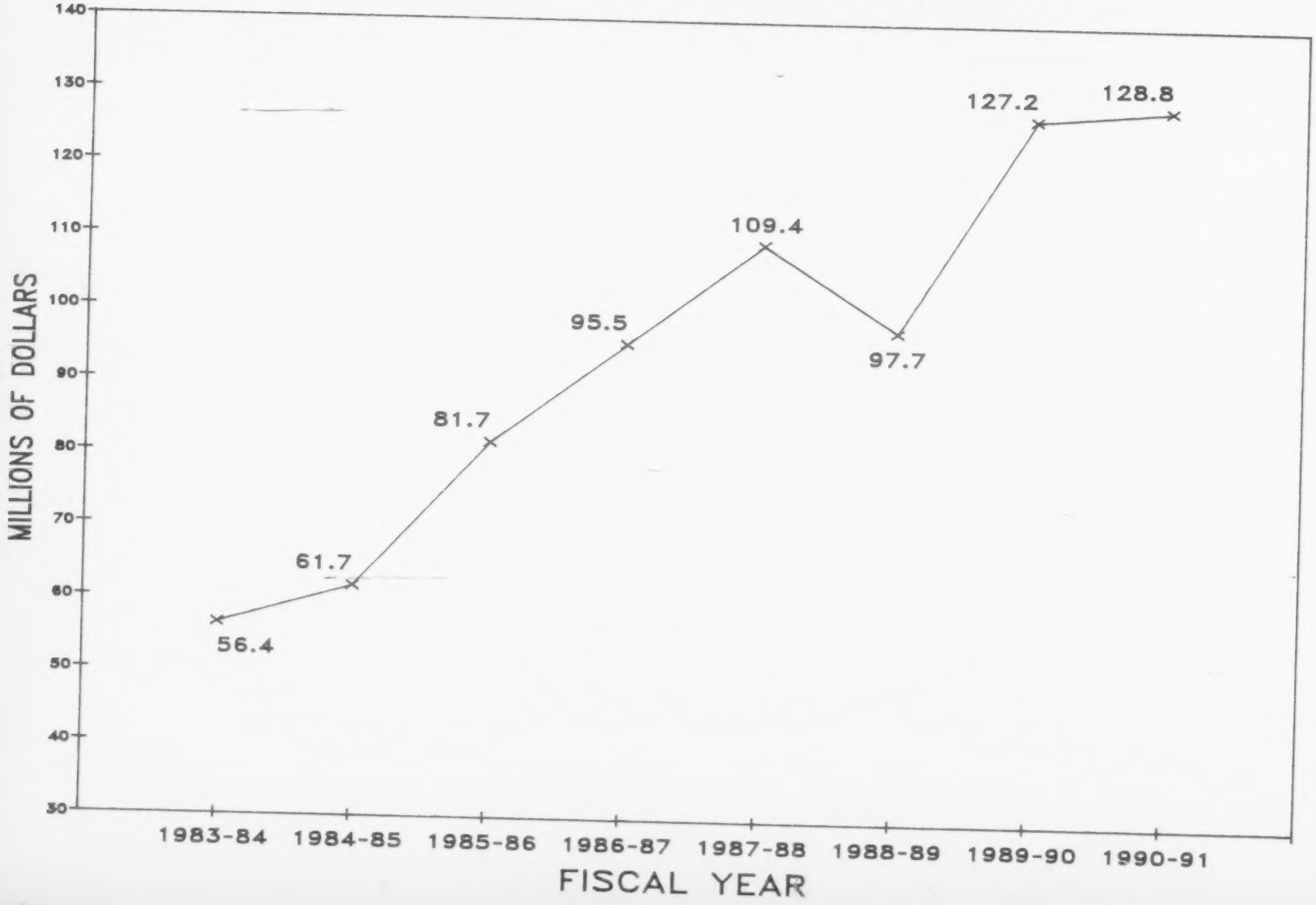


TABLE 5 - COIN-OPERATED DEVICES
LICENSE SALES FOR 1990-1991

Type of License	Annual Licenses	Six-Month Licenses
Machine Licenses:		
Type I	14,435	228
Type II	17,349	463
Type III	6,935*	132*
Owner Operator Licenses:		
Class A	358	3
Class B	186	7
Class C	403	8

* Only one Type III license is issued per location regardless of the number of machines. The cost of the license reflects the number of machines at that location. The annual licenses represent 15,730 Type III machines and the six-month licenses represent 282 machines.

TABLE 6 - ANALYSIS OF CORPORATE INCOME TAX RETURNS 1990-1991

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			45,864	74.156%	$0.00	0.000%
Under		$49.99	2,489	4.024%	$46,730.00	0.038%
$50.00	-	$99.99	1,262	2.040%	$93,287.08	0.075%
$100.00	-	$199.99	1,412	2.283%	$206,456.82	0.166%
$200.00	-	$299.99	1,011	1.635%	$251,421.61	0.203%
$300.00	-	$399.99	704	1.138%	$246,219.81	0.198%
$400.00	-	$499.99	618	0.999%	$277,175.22	0.223%
$500.00	-	$999.99	2,153	3.481%	$1,549,872.29	1.249%
$1,000.00	-	$1,499.99	1,240	2.005%	$1,520,982.17	1.225%
$1,500.00	-	$1,999.99	805	1.302%	$1,393,839.99	1.123%
$2,000.00	-	$2,499.99	675	1.091%	$1,517,387.42	1.223%
$2,500.00	-	$2,999.99	542	0.876%	$1,479,874.99	1.192%
$3,000.00	-	$3,499.99	331	0.535%	$1,072,657.86	0.864%
$3,500.00	-	$3,999.99	294	0.475%	$1,101,568.09	0.888%
$4,000.00	-	$4,499.99	224	0.362%	$950,689.54	0.766%
$4,500.00	-	$4,999.99	183	0.296%	$868,428.39	0.700%
$5,000.00	-	$9,999.99	829	1.340%	$5,732,522.81	4.619%
$10,000.00	-	$14,999.99	323	0.522%	$3,940,822.78	3.175%
$15,000.00	-	$19,999.99	156	0.252%	$2,717,233.75	2.189%
$20,000.00	-	$24,999.99	110	0.178%	$2,455,700.83	1.979%
$25,000.00	-	$49,999.99	246	0.398%	$8,705,661.76	7.014%
$50,000.00	-	UP	377	0.610%	$87,990,505.61	70.892%
TOTALS			61,848	99.998%	$124,119,038.82	100.001%

TABLE 7 - ANALYSIS OF CORPORATION RETURNS
BY STANDARD INDUSTRIAL CODE 1990-1991

Code	Standard Industrial Code	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0100	Crop Production	528	0.854%	$1,835,359.47	1.479%
0270	Animal Specialties	44	0.071%	$20,205.68	0.016%
0780	Landscape and Horticulture	196	0.317%	$22,463.05	0.018%
0810	Forestry	67	0.108%	$406,303.69	0.327%
0910	Fishing/Hatcheries	20	0.032%	$0.00	0.000%
1000	Metal Mining	42	0.068%	$122,419.33	0.099%
1150	Coal Mining	0	0.000%	$0.00	0.000%
1300	Oil and Gas Extraction	2	0.003%	$0.00	0.000%
1400	Nonmetallic Minerals Except Fuels	21	0.034%	$44,702.55	0.036%
1520	General Building Contractors	3,774	6.102%	$3,124,347.98	2.517%
1611	Highway and Street Construction	244	0.395%	$524,697.34	0.423%
1620	Heavy Construction Except Highway	103	0.167%	$15,176.67	0.012%
1711	Plumbing, Heating, Air Conditioning	945	1.528%	$1,003,591.58	0.809%
1721	Painting, Papering, Decorating	80	0.129%	$13,623.84	0.011%
1731	Electrical Work	179	0.289%	$59,363.55	0.048%
1740	Masonry, Stonework, Plastering	44	0.071%	$6,430.30	0.005%
1750	Carpentry and Flooring	41	0.066%	$9,358.92	0.008%
1761	Roofing and Sheet Metal Work	78	0.126%	$41,885.43	0.034%
1771	Concrete Work	43	0.070%	$11,541.41	0.009%
1781	Water Well Drilling	8	0.013%	$2,079.30	0.002%
1790	Miscellaneous Trade Contractors	1,304	2.108%	$1,627,599.41	1.311%
2010	Meat Products	131	0.212%	$618,490.10	0.498%
2020	Dairy Products	73	0.118%	$426,429.45	0.344%
2082	Malt Beverages	0	0.000%	$0.00	0.000%
2084	Wines, Brandy, Brandy Spirits	2	0.003%	$0.00	0.000%
2085	Distilled Liquor	1	0.002%	$291,993.20	0.235%
2086	Bottled and Canned Soft Drinks	30	0.049%	$568,494.14	0.458%
2090	Other Food and Kindred Products	23	0.037%	$218,437.60	0.176%
2100	Tobacco Manufacturers	2	0.003%	$2,860.65	0.002%
2200	Textile Mill Products	118	0.191%	$2,121,517.20	1.709%
2300	Apparel and Other Textile Fabrics	324	0.524%	$856,170.27	0.690%
2400	Lumber and Wood Products	374	0.605%	$3,156,281.83	2.543%
2500	Furniture and Fixtures	30	0.049%	$3,984.48	0.003%
2600	Paper and Allied Products	59	0.095%	$2,483,119.10	2.001%
2700	Printing, Publishing	423	0.684%	$1,690,859.98	1.362%
2711	Newspapers - Manufacturing	11	0.018%	$5,834.53	0.005%
2712	Newspapers - Non-manufacturing	15	0.024%	$861.05	0.001%
2800	Chemicals	205	0.331%	$4,633,803.31	3.733%
2910	Petroleum Products Including Asphalt	22	0.036%	$163,326.14	0.132%
3200	Stone, Glass and Concrete Products	121	0.196%	$612,309.18	0.493%
3300	Primary Metal Products	88	0.142%	$156,709.81	0.126%
3400	Fabricated Metal Products	300	0.485%	$1,889,084.54	1.522%
3500	Machinery Except Electrical	207	0.335%	$2,715,815.47	2.188%
3570	Computing and Accounting Machines	5	0.008%	$2,140.01	0.002%
3600	Electrical and Electronic Equipment	59	0.095%	$401,771.89	0.324%
3630	Household Appliances	2	0.003%	$0.00	0.000%
3700	Transportation Equipment	22	0.036%	$34,074.57	0.027%
3800	Scientific and Medical Instruments	14	0.023%	$688.05	0.001%
3900	Miscellaneous Manufacturing Products	914	1.478%	$6,279,540.02	5.059%
4000	Railroad	404	0.653%	$1,606,359.14	1.294%
4100	Local and Suburban Transportation	12	0.019%	$3,292.38	0.003%
4200	Trucking and Warehousing	849	1.373%	$241,138.87	0.194%
4500	Air Transportation	47	0.076%	$29,733.80	0.024%
4511	Air Transportation - Certified Carriers	6	0.010%	$0.00	0.000%
4600	Pipelines	1	0.002%	$0.00	0.000%
4789	Other Transportation Services	121	0.196%	$24,720.77	0.020%
4800	Communication Industries	423	0.684%	$4,352,279.76	3.507%
4899	Telephone and Telegraph Communications	60	0.097%	$107,592.80	0.087%
4900	Electrical, Gas, Water Services	129	0.209%	$4,874,896.16	3.928%
5010	Motor Vehicles and Auto Equipment	684	1.106%	$1,095,292.39	0.882%
5020	Furniture and Home Furnishings	550	0.889%	$708,499.49	0.571%
5030	Lumber and Other Building Materials	41	0.066%	$58,014.98	0.047%
5040	Sporting, Photographic and Hobby Items	110	0.178%	$95,708.70	0.077%
5050	Metals and Minerals Except Oil	17	0.027%	$5,407.85	0.004%
5060	Electrical Goods	37	0.060%	$124,495.10	0.100%
5070	Hardware, Plumbing, Heating Equipment	455	0.736%	$613,150.28	0.494%
5080	Industrial and Farm Machinery	357	0.577%	$2,240,693.90	1.805%

TABLE 7 - ANALYSIS OF CORPORATION RETURNS
BY STANDARD INDUSTRIAL CODE 1990-1991

Code	Standard Industrial Code	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
5081	Computers and Peripheral Equipment	119	0.192%	$48,890.33	0.039%
5086	Professional and Medical Equipment	166	0.268%	$108,563.39	0.087%
5099	Other Durable Goods	438	0.708%	$1,408,432.49	1.135%
5110	Paper and Paper Products	15	0.024%	$3,968.00	0.003%
5120	Drug and Sundries	12	0.019%	$30,397.35	0.024%
5130	Apparel, Piece Goods and Notions	34	0.055%	$61,060.50	0.049%
5140	Foodstuffs and Related Products	89	0.144%	$47,529.32	0.038%
5150	Farm Products Raw Materials	719	1.163%	$5,406,938.43	4.356%
5160	Chemicals and Allied Products	52	0.084%	$90,175.90	0.073%
5170	Petroleum and Petroleum Products	50	0.081%	$15,585.70	0.013%
5180	Beer, Wine, Alcoholic Beverages	13	0.021%	$4,066.35	0.003%
5191	Farm Supplies	15	0.024%	$1,666.95	0.001%
5194	Tobacco Products	4	0.006%	$941.65	0.001%
5199	Other Non-Durable Goods	65	0.105%	$34,541.45	0.028%
5211	Building Material Dealers	376	0.608%	$776,052.24	0.625%
5251	Hardware Stores	57	0.092%	$9,821.92	0.008%
5261	Nurseries and Garden Shops	40	0.065%	$914.55	0.001%
5271	Mobile Home Dealers	187	0.302%	$122,475.51	0.099%
5311	Department Stores	186	0.301%	$4,018,237.90	3.237%
5331	Variety Stores	183	0.296%	$526,330.36	0.424%
5398	Flea Markets	12	0.019%	$0.00	0.000%
5399	Miscellaneous Merchandise Stores	143	0.231%	$53,014.57	0.043%
5411	Grocery Stores	592	0.957%	$3,514,615.68	2.832%
5431	Fruit and Vegetable Markets	4	0.006%	$0.00	0.000%
5460	Bakeries	22	0.036%	$976.84	0.001%
5499	Other Food Stores	66	0.107%	$13,572.17	0.011%
5511	New and Used Car Dealers	191	0.309%	$94,775.23	0.076%
5521	Used Car Dealers	97	0.157%	$21,303.84	0.017%
5531	Auto and Home Supply Stores	730	1.180%	$855,901.43	0.690%
5541	Gasoline Service Stations	233	0.377%	$165,982.84	0.134%
5571	Motorcycle Dealers	1	0.002%	$4,697.60	0.004%
5599	Boat and Other Recreational Dealers	216	0.349%	$155,512.28	0.125%
5600	Apparel and Accessory Stores	843	1.363%	$1,123,421.01	0.905%
5700	Furniture and Home Furnishings	342	0.553%	$557,973.86	0.450%
5812	Eating Places	2082	3.366%	$1,008,240.85	0.812%
5813	Drinking Places	30	0.049%	$3,960.65	0.003%
5912	Drug Stores	280	0.453%	$198,817.01	0.160%
5921	Liquor Stores	225	0.364%	$48,465.15	0.039%
5931	Used Merchandise Stores	57	0.092%	$32,006.62	0.026%
5941	Sporting Goods and Bicycle Shops	88	0.142%	$24,355.69	0.020%
5942	Book Stores	205	0.331%	$1,171,734.28	0.944%
5944	Jewelry Stores	234	0.378%	$300,867.55	0.242%
5947	Gift, Novelty and Souvenir Shops	88	0.142%	$3,247.17	0.003%
5961	Mail Order Houses	35	0.057%	$21,864.10	0.018%
5963	Arts and Craftsmen	0	0.000%	$0.00	0.000%
5965	Nonresident Retailers	0	0.000%	$0.00	0.000%
5983	Fuel Oil Dealers	136	0.220%	$203,744.23	0.164%
5984	LP Gas Dealers	10	0.016%	$8,022.90	0.006%
5992	Florists	325	0.525%	$120,505.57	0.097%
5993	Cigar Stores and Stands	8	0.013%	$141,895.68	0.114%
5994	News Dealers and Newsstands	5	0.008%	$456.05	0.000%
5999	Other Miscellaneous Retail Operations	1212	1.960%	$890,533.40	0.717%
6000	Banking	978	1.581%	$7,118,418.48	5.735%
6120	Savings and Loan Associations	9	0.015%	$192.00	0.000%
6142	Federal Credit Unions	7	0.011%	$0.00	0.000%
6143	State Credit Unions	0	0.000%	$0.00	0.000%
6146	Installment Finance Companies	146	0.236%	$166,514.55	0.134%
6300	Insurance Carriers	1335	2.159%	$1,872,485.08	1.509%
6500	Real Estate	6189	10.007%	$3,973,033.16	3.201%
6664	Miscellaneous Non-Profit Organizations	31	0.050%	$569.81	0.000%
6799	Miscellaneous Investors	315	0.509%	$187,544.88	0.151%
7011	Hotels, Motels, Tourist Courts	492	0.795%	$424,255.75	0.342%
7021	Rooming and Boarding Houses	6	0.010%	$169.16	0.000%
7030	Campsite and Trailer Parks	12	0.019%	$327.60	0.000%
7210	Laundry and Garment Services	250	0.404%	$111,074.51	0.089%
7215	Coin-Operated Laundry	5	0.008%	$0.00	0.000%
7221	Photographic Studios	101	0.163%	$46,443.99	0.037%

TABLE 7 - ANALYSIS OF CORPORATION RETURNS
BY STANDARD INDUSTRIAL CODE 1990-1991

Code	Standard Industrial Code	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
7231	Beauty Shops	204	0.330%	$44,469.54	0.036%
7241	Barber Shops	5	0.008%	$0.00	0.000%
7261	Funeral Services	142	0.230%	$184,489.96	0.149%
7299	Miscellaneous Personal Services	206	0.333%	$11,377.52	0.009%
7310	Advertising	411	0.665%	$146,486.43	0.118%
7312	Outdoor Advertising	0	0.000%	$0.00	0.000%
7332	Blueprinting and Photocopying	16	0.026%	$3,518.35	0.003%
7370	Computer, Data Processing Services	83	0.134%	$14,809.65	0.012%
7372	Computer Software	152	0.246%	$17,801.16	0.014%
7394	Equipment Rental	690	1.116%	$483,143.73	0.389%
7399	Other Business Services	15983	25.842%	$26,440,899.55	21.303%
7500	Auto Repair, Services, Garages	641	1.036%	$231,249.74	0.186%
7512	Automobile Rental	41	0.066%	$10,535.85	0.008%
7600	Other Repair Services	289	0.467%	$179,476.12	0.145%
7800	Fair Retailers and Vendors	0	0.000%	$0.00	0.000%
7832	Motion Picture Theaters	516	0.834%	$540,154.51	0.435%
7833	Drive-In Move Theaters	0	0.000%	$0.00	0.000%
7911	Dance Halls, Studios, Schools	7	0.011%	$0.00	0.000%
7929	Entertainers and Groups	14	0.023%	$123.65	0.000%
7932	Billiard and Pool Establishments	2	0.003%	$0.00	0.000%
7933	Bowling Alleys	7	0.011%	$2,523.10	0.002%
7941	Sports Clubs and Promoters	18	0.029%	$976.55	0.001%
7948	Race Tracks and Operations	6	0.010%	$0.00	0.000%
7992	Public Golf Courses	34	0.055%	$0.00	0.000%
7993	Coin-Operated Amusement Services	14	0.023%	$2,696.81	0.002%
7996	Amusement Parks	4	0.006%	$0.00	0.000%
7997	Membership Recreation Clubs	1060	1.714%	$2,110,168.35	1.700%
7999	Other Amusement and Recreation	111	0.179%	$6,937.36	0.006%
8000	Medical and Health Services	1286	2.079%	$415,170.67	0.334%
8111	Legal Services	226	0.365%	$17,127.41	0.014%
8200	Educational Services	101	0.163%	$20,204.92	0.016%
8300	Family Services, Including Day Care	150	0.243%	$7,525.94	0.006%
8611	Business Associations	481	0.778%	$166,792.32	0.134%
8621	Professional Associations	329	0.532%	$153,575.88	0.124%
8631	Labor Unions	0	0.000%	$0.00	0.000%
8641	Civic, Social, Fraternal Organizations	123	0.199%	$1,875.35	0.002%
8651	Political Organizations	0	0.000%	$0.00	0.000%
8661	Religious Organizations	10	0.016%	$1.03	0.000%
8699	Charitable Organizations	142	0.230%	$2,762.13	0.002%
8911	Architectural, Engineering Services	191	0.309%	$344,337.26	0.277%
8922	Non-Commercial Organization	25	0.040%	$11,415.10	0.009%
8931	Accounting, Auditing and Bookkeeping	147	0.238%	$19,705.57	0.016%
8999	Miscellaneous Services	124	0.200%	$10,625.63	0.009%
9999	Unknown or Incorrect Codes	1008	1.630%	$750,975.73	0.605%
	TOTALS	61,848	100.000%	$124,119,038.82	100.000%

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE 8 - 1990 STATE TAXABLE INCOME

State Taxable Income Class	Number of Returns	Number of Exemptions	State Taxable Income (000s)	State Income Tax Liability (000s)
No Gross	302,325	589,194	($652,923)	$1,228
Under $1,000	107,221	169,942	$32,473	$1,263
Under 2,000	71,628	124,053	$92,614	$2,808
Under 3,000	60,801	109,845	$137,159	$4,013
Under 4,000	55,326	101,989	$177,211	$5,207
Under 5,000	51,137	95,672	$212,916	$6,561
Under 6,000	48,323	91,317	$250,153	$8,065
Under 7,000	45,785	86,761	$283,253	$9,628
Under 8,000	43,149	82,522	$308,504	$11,149
Under 9,000	41,474	79,008	$338,731	$12,892
Under 10,000	39,144	74,699	$357,962	$14,425
Under 11,000	37,421	72,388	$379,302	$16,140
Under 12,000	35,375	68,928	$394,024	$17,688
Under 13,000	32,931	65,299	$400,516	$18,756
Under 14,000	30,796	61,709	$405,112	$19,684
Under 15,000	29,172	59,693	$413,327	$20,708
Under 20,000	122,023	267,000	$2,084,177	$111,331
Under 25,000	96,528	230,208	$2,139,313	$122,396
Under 35,000	140,249	358,666	$4,128,175	$249,111
Under 50,000	99,875	268,552	$4,147,652	$262,041
Under 75,000	44,989	121,736	$2,713,201	$177,257
Under 100,000	10,663	28,696	$920,738	$61,606
Under 150,000	6,770	18,666	$828,785	$56,322
Under 200,000	2,483	7,103	$433,822	$29,715
Under 350,000	2,652	7,727	$695,821	$48,019
Under 500,000	728	2,057	$305,709	$21,267
Under 750,000	432	1,181	$248,024	$17,405
Over 750,000	388	1,016	$547,002	$38,443
TOTALS	1,559,788	3,245,627	$22,722,753	$1,365,128

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE 9 - ANALYSIS OF 1990 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			319,978	20.514%	$0.00	0.000%
Under		$30.00	110,598	7.091%	$1,370,235.00	0.100%
$30.00	-	$60.00	77,669	4.979%	$3,377,206.00	0.248%
$60.00	-	$90.00	59,561	3.819%	$4,418,799.00	0.324%
$90.00	-	$120.00	51,544	3.305%	$5,338,829.00	0.392%
$120.00	-	$160.00	50,574	3.242%	$7,018,666.00	0.515%
$160.00	-	$200.00	47,595	3.051%	$8,507,110.00	0.624%
$200.00	-	$250.00	44,978	2.884%	$10,064,212.00	0.738%
$250.00	-	$300.00	42,610	2.732%	$11,686,575.00	0.857%
$300.00	-	$360.00	40,690	2.609%	$13,373,900.00	0.981%
$360.00	-	$420.00	38,558	2.472%	$14,991,094.00	1.099%
$420.00	-	$490.00	36,485	2.339%	$16,564,375.00	1.215%
$490.00	-	$560.00	34,152	2.190%	$17,896,386.00	1.313%
$560.00	-	$630.00	31,886	2.044%	$18,948,933.00	1.390%
$630.00	-	$700.00	30,021	1.925%	$19,935,777.00	1.462%
$700.00	-	$770.00	28,563	1.831%	$20,963,511.00	1.537%
$770.00	-	$840.00	26,578	1.704%	$21,369,800.00	1.567%
$840.00	-	$910.00	25,218	1.617%	$22,042,011.00	1.617%
$910.00	-	$980.00	23,520	1.508%	$22,201,935.00	1.628%
$980.00	-	$1,050.00	22,168	1.421%	$22,479,440.00	1.649%
$1,050.00	-	$1,120.00	21,156	1.356%	$22,937,039.00	1.682%
$1,120.00	-	$1,470.00	93,268	5.980%	$120,139,558.00	8.811%
$1,470.00	-	$1,820.00	74,233	4.759%	$121,580,985.00	8.917%
$1,820.00	-	$3,220.00	155,117	9.945%	$368,852,293.00	27.052%
$3,220.00	-	$4,970.00	47,394	3.038%	$183,704,162.00	13.473%
OVER	-	$4,970.00	25,674	1.646%	$283,751,008.00	20.810%
TOTALS			1,559,788	100.000%	$1,363,513,839.00	* 100.000%

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE 10 - 1990 INDIVIDUAL INCOME TAX BY COUNTY

COUNTY	TAXABLE RETURNS	TAXABLE INCOME (000's)	TAX LIABILITY (000's)
ABBEVILLE	8,669	$99,195	$5,511
AIKEN	50,797	$976,240	$60,292
ALLENDALE	4,015	$39,159	$2,308
ANDERSON	60,782	$894,090	$52,404
BAMBERG	5,921	$60,475	$3,483
BARNWELL	8,317	$120,970	$7,278
BEAUFORT	32,391	$551,266	$34,504
BERKELEY	38,163	$508,288	$29,196
CALHOUN	4,304	$52,319	$3,031
CHARLESTON	120,161	$1,866,218	$116,052
CHEROKEE	18,340	$262,968	$15,267
CHESTER	13,483	$160,576	$9,086
CHESTERFIELD	15,187	$183,585	$10,482
CLARENDON	10,041	$93,191	$5,299
COLLETON	12,797	$144,419	$8,328
DARLINGTON	24,175	$329,551	$19,461
DILLON	10,826	$108,643	$6,097
DORCHESTER	32,534	$485,982	$28,700
EDGEFIELD	6,059	$73,411	$4,578
FAIRFIELD	9,275	$98,130	$5,484
FLORENCE	49,492	$710,981	$42,377
GEORGETOWN	20,488	$244,798	$14,680
GREENVILLE	148,526	$2,760,521	$167,861
GREENWOOD	26,453	$371,188	$21,991
HAMPTON	8,632	$91,805	$5,313
HORRY	60,628	$710,704	$42,783
JASPER	3,183	$31,486	$1,816
KERSHAW	20,012	$289,585	$17,446
LANCASTER	21,115	$301,072	$17,543
LAURENS	21,966	$273,271	$15,418
LEE	5,913	$54,918	$3,138
LEXINGTON	72,812	$1,280,100	$76,303
MCCORMICK	3,400	$34,615	$1,918
MARION	13,300	$125,066	$7,073
MARLBORO	10,541	$101,473	$5,734
NEWBERRY	15,109	$187,691	$10,628
OCONEE	24,829	$368,043	$21,833
ORANGEBURG	34,173	$400,794	$23,556
PICKENS	38,672	$610,790	$35,902
RICHLAND	124,620	$2,146,617	$130,777
SALUDA	5,658	$63,307	$3,719
SPARTANBURG	96,577	$1,532,992	$90,461
SUMTER	34,716	$417,146	$24,095
UNION	12,845	$147,416	$8,140
WILLIAMSBURG	13,012	$110,824	$6,230
YORK	55,825	$986,461	$59,228
UNKNOWN COUNTY	8348	$111,202	$7,193
OUT OF COUNTRY	1338	$13,327	$878
OUT OF STATE	121,368	$1,135,884	$74,253
TOTAL	1,559,788	$22,722,753	$1,365,128

TABLE 11 - INDIVIDUAL INCOME TAX RETURNS PROCESSED 1990-1991

TYPE RETURN	REFUNDS	BALANCE DUE	ZERO NET DUE	TOTAL RETURNS
Short Form	632,569	15,643	29,913	678,125
Long Form	594,404	37,221	203,131	834,756
Nonresident	115,715	2,606	21,181	139,502
Amended	14,342	2,118	7,299	23,759
Extensions	0	47,845	0	47,845
TOTAL	1,357,030	105,433	261,524	1,723,987

TABLE 12 - INDIVIDUAL INCOME TAX REFUNDS PROCESSED 1990-1991

TYPE RETURN	NUMBER OF REFUNDS	TOTAL AMOUNT	AVERAGE REFUND AMOUNT
Short Form	632,569	$161,714,917.46	$ 264.24
Long Form	594,404	$271,433,466.91	$ 456.65
Nonresident	115,715	$ 37,479,642.52	$ 323.90
Amended	14,342	$ 4,231,728.76	$ 295.06
TOTAL	1,357,030	$474,859,755.65	$ 349.92

TABLE 13 - INDIVIDUAL INCOME TAX
RETURNS PROCESSED BY FILING STATUS
1990-1991

FILING STATUS	SHORT FORMS	LONG FORMS	NON-RESIDENT	TOTALS
Single	360,224	214,578	42,865	617,667
Married, Filing Jointly	134,352	498,794	85,383	718,529
Married, Filing Separately	26,111	27,279	3,461	56,851
Widow/Widower	1,056	749	55	1,860
Head of Household	160,211	71,604	8,031	239,846
TOTALS	681,954	813,004	139,795	1,634,753

TABLE 14 - MISCELLANEOUS STATISTICS
INDIVIDUAL INCOME TAX RETURNS
1990-1991

Type	Number	Amount
Wildlife Fund Contributions	36,014	$ 277,595.69
Children's Trust Fund Contributions	31,751	$ 251,511.93
Setoff Debt Collections:		
Tax Commission	18,908	$ 4,085,909.54
South Carolina Colleges	2,559	$ 545,551.36
S.C. Dept. of Social Services	5,705	$ 1,252,945.32
Employment Security Commission	5,511	$ 894,484.09
S.C. Educational Assist. Auth.	1,082	$ 338,849.02
Lander College	60	$ 17,013.56
Winthrop College	124	$ 27,984.54
University of S.C.	598	$ 131,958.51
Clemson University	47	$ 11,456.11
Francis Marion College	28	$ 6,433.25
S.C. State College	984	$ 169,864.52
The Citadel	14	$ 2,860.86
S.C. Retirement System	22	$ 5,025.29
Internal Revenue Service	7,434	$ 2,098,679.21
TOTAL	43,076	$ 9,589,015.18

TABLE 15 - 1990 INCOME TAX CREDITS

Type of Credit	Number	Amount
Nonresident Tax Credit for Taxes Paid to Another State	52,195	$44,101,766.47
Child & Dependent Care Credit	109,413	$12,646,042.48
Two-Wage Earner Credit	351,402	$32,192,157.39
Carryover of Unused Qualified Credits	58	$ 37,614.00
Nursing Home Credit	309	$ 89,034.60
Water Resource Credit	129	$ 201,542.00
Drip/Trickle Irrigation Systems Credit	64	$ 58,176.00
Scenic River Tax Credit	0	$ 0.00
Minority Contractor Business Credit	12	$ 38,698.00
Palmetto Capital Seed Credit	1	$ 7,500.00
Employer Child Care Credit	17	$ 6,711.00
TOTAL CREDITS	513,600	$89,379,241.94

TABLE 16 - 1991 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
ABBEVILLE	1	60	$6,185,518	$839,632	$367,173	$3,163,995	$9,129,697	$10,092,070	$3,507,390	$1,074,030	$34,359,505
AIKEN	2	1	$64,487,613	$5,417,195	$553,800	$58,838,745	$44,918,620	$41,329,470	$24,386,340	$12,203,160	$252,134,943
ALLENDALE	3	1	$2,450,601	$1,037,617	$332,185	$1,770,432	$2,259,230	$5,977,770	$4,595,040	$832,290	$19,255,165
ANDERSON	4	1	$16,185,180	$313,630	$4,230	$3,608,493	$10,628,144	$5,405,710	$7,861,400	$2,412,600	$51,419,387
ANDERSON	5	2	$8,046,233	$365,465	$15,724	$4,292,424	$6,119,878	$7,373,460	$3,360,190	$1,363,800	$30,937,174
ANDERSON	6	3	$4,382,540	$348,860	$66,970	$2,280,928	$3,501,160	$6,762,550	$3,565,540	$377,290	$21,285,838
ANDERSON	7	4	$7,383,050	$290,970	$7,910	$7,278,248	$5,274,730	$13,907,150	$2,465,580	$800,930	$37,408,568
ANDERSON	8	5	$30,904,320	$162,830	$2,160	$31,423,577	$22,459,774	$20,593,660	$9,489,120	$9,981,610	$125,017,051
TOTAL			$66,901,323	$1,481,755	$96,994	$53,883,670	$47,983,686	$54,042,530	$26,741,830	$14,936,230	$266,058,018
BAMBERG	9	1	$2,511,492	$975,736	$202,842	$2,272,332	$2,385,166	$1,366,435	$1,345,754	$796,680	$11,856,437
BAMBERG	10	2	$1,691,644	$580,380	$38,886	$1,896,738	$1,657,206	$1,337,769	$1,716,460	$679,080	$9,598,163
TOTAL			$4,203,136	$1,556,116	$241,728	$4,169,070	$4,042,372	$2,704,204	$3,062,214	$1,475,760	$21,454,600
BARNWELL	11	19	$1,010,928	$243,012	$16,356	$1,183,506	$1,273,321	$875,990	$906,150	$121,220	$5,630,483
BARNWELL	12	29	$1,340,204	$252,744	$69,894	$1,120,464	$1,316,782	$1,824,790	$669,920	$794,110	$7,388,908
BARNWELL	13	45	$3,122,556	$417,908	$133,662	$3,324,414	$3,496,712	$3,818,540	$2,017,200	$1,353,380	$17,684,372
TOTAL			$5,473,688	$913,664	$219,912	$5,628,384	$6,086,815	$6,519,320	$3,593,270	$2,268,710	$30,703,763
BEAUFORT	14	1	$60,594,259	$700,325	$345,806	$241,394,466	$42,657,248	$3,146,470	$14,037,870	$16,603,640	$379,480,084
BERKELEY	15	1	$46,942,113	$1,973,931	$1,671,180	$48,638,398	$36,442,540	$49,032,290	$25,341,420	$7,363,430	$217,405,302
CALHOUN	16	1	$4,429,866	$1,460,830	$74,395	$3,882,413	$4,234,820	$30,003,010	$2,215,500	$607,140	$46,907,974
CHARLESTON	17	1	$129,238,904	$1,432,130	$679,059	$295,413,171	$96,021,824	$46,072,390	$40,896,720	$53,192,130	$662,946,328
CHEROKEE	18	1	$15,953,174	$753,626	$138,598	$12,163,126	$17,700,423	$26,353,880	$9,747,060	$3,583,870	$86,393,757
CHESTER	19	1	$10,856,430	$873,318	$537,277	$5,780,868	$7,778,525	$25,471,070	$5,903,790	$2,388,360	$59,589,638
CHESTERFIELD	20	1	$9,323,100	$1,738,061	$540,521	$11,716,652	$8,298,050	$22,936,520	$5,462,680	$2,532,630	$62,548,214
CLARENDON	21	1	$1,782,782	$682,888	$103,402	$5,226,500	$2,025,450	$972,540	$721,440	$284,930	$11,799,932
CLARENDON	22	2	$4,503,080	$1,048,119	$291,285	$6,061,279	$4,215,530	$1,057,840	$1,223,620	$1,264,020	$19,664,773
CLARENDON	23	3	$1,280,281	$592,610	$56,775	$805,485	$1,351,090	$291,100	$173,440	$161,760	$4,712,541
TOTAL			$7,566,143	$2,323,617	$451,462	$12,093,264	$7,592,070	$2,321,480	$2,118,500	$1,710,710	$36,177,246
COLLETON	24	1	$10,014,788	$3,671,801	$1,456,584	$27,672,451	$10,176,290	$4,370,160	$12,528,170	$2,599,080	$72,489,324
DARLINGTON	25	1	$20,849,299	$2,147,759	$250,912	$16,337,635	$15,288,490	$38,879,890	$55,575,840	$5,082,530	$154,412,355
DILLON	26	1	$1,187,876	$571,937	$55,314	$682,130	$850,960	$543,340	$481,630	$176,250	$4,549,437
DILLON	27	2	$4,406,975	$763,108	$54,426	$5,581,797	$3,914,670	$5,397,650	$2,567,490	$2,545,750	$25,231,866
DILLON	28	3	$1,456,777	$608,244	$253,488	$1,192,659	$1,245,890	$994,670	$796,220	$379,240	$6,927,188
TOTAL			$7,051,628	$1,943,289	$363,228	$7,456,586	$6,011,520	$6,935,660	$3,845,340	$3,101,240	$36,708,491
DORCHESTER	29	1	$3,775,838	$946,358	$307,423	$2,970,569	$5,127,180	$10,823,590	$2,867,000	$1,288,450	$28,106,408
DORCHESTER	30	2	$30,123,707	$343,109	$443,402	$28,289,595	$19,427,100	$15,378,210	$6,250,070	$5,563,900	$105,819,093
DORCHESTER*	31	3	$0	$10	$10	$1	$10	$10	$10	$10	$61
TOTAL			$33,899,545	$1,289,477	$750,835	$31,260,165	$24,554,290	$26,201,810	$9,117,080	$6,852,360	$133,925,562
EDGEFIELD	32	1	$7,482,676	$1,403,062	$432,588	$4,743,852	$8,002,540	$3,266,970	$3,425,430	$1,297,380	$30,054,498

TABLE 16 - 1991 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

			COUNTY ASSESSMENTS					STATE ASSESSMENTS			
COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	TOTAL COUNTY AND STATE ASSESSMENTS
FAIRFIELD	33	1	$7,217,590	$1,106,386	$889,769	$5,998,959	$5,425,960	$14,035,000	$66,353,380	$2,577,800	$103,604,844
FLORENCE	34	1	$25,624,161	$2,143,410	$184,285	$33,736,740	$30,098,793	$35,247,734	$10,509,660	$15,114,638	$152,659,421
FLORENCE	35	2	$1,334,607	$1,068,505	$72,433	$1,272,041	$1,734,956	$1,238,930	$913,594	$210,750	$7,845,816
FLORENCE	36	3	$4,177,186	$1,741,744	$9,184	$5,362,670	$713,303	$2,165,430	$1,855,478	$2,172,446	$18,197,441
FLORENCE	37	4	$1,222,660	$793,170	$2,550	$1,839,942	$1,846,696	$357,270	$802,664	$609,938	$7,474,890
FLORENCE	38	5	$1,147,567	$523,706	$50,009	$1,177,778	$1,687,092	$4,822,480	$695,732	$799,110	$10,903,474
TOTAL			$33,506,181	$6,270,535	$318,461	$43,389,171	$36,080,840	$43,831,844	$14,777,128	$18,906,882	$197,081,042
GEORGETOWN	39	1	$19,391,166	$1,279,466	$2,033,443	$69,778,329	$15,156,600	$43,929,390	$5,150,160	$6,742,930	$163,461,484
GREENVILLE	40	1	$165,197,168	$1,249,250	$72,588	$214,491,065	$117,306,515	$142,713,850	$48,161,400	$64,609,240	$753,801,076
GREENWOOD	41	50	$23,017,996	$652,061	$247,532	$22,887,595	$15,486,883	$18,702,440	$5,464,260	$5,462,772	$91,921,539
GREENWOOD	42	51	$2,376,747	$161,307	$47,619	$875,486	$1,393,440	$490,230	$1,563,110	$159,915	$7,067,854
GREENWOOD	43	52	$2,874,466	$225,378	$86,615	$1,844,844	$1,928,641	$7,762,480	$2,703,920	$311,870	$17,738,214
TOTAL			$28,269,209	$1,038,746	$381,766	$25,607,925	$18,808,964	$26,955,150	$9,731,290	$5,934,557	$116,727,607
HAMPTON	44	1	$4,081,679	$738,751	$320,927	$2,332,214	$3,923,300	$3,773,630	$2,871,960	$825,190	$18,867,651
HAMPTON	45	2	$1,746,439	$706,760	$163,670	$1,188,624	$1,672,920	$1,346,430	$1,041,630	$359,040	$8,225,513
TOTAL			$5,828,118	$1,445,511	$484,597	$3,520,838	$5,596,220	$5,120,060	$3,913,590	$1,184,230	$27,093,164
HORRY	46	1	$68,670,436	$4,288,685	$691,476	$350,848,158	$97,619,626	$14,867,840	$13,696,760	$31,063,710	$581,746,691
JASPER	47	1	$3,784,876	$1,014,651	$32,804	$9,714,313	$5,957,470	$314,010	$3,607,010	$1,087,160	$25,512,294
KERSHAW	48	1	$20,979,612	$1,479,904	$838,872	$15,344,942	$16,481,175	$38,366,710	$8,286,740	$3,950,500	$105,728,455
LANCASTER	49	1	$19,360,000	$840,377	$386,159	$12,153,276	$15,204,595	$15,603,530	$5,399,700	$3,643,160	$72,590,797
LAURENS	50	55	$12,384,789	$608,837	$130,865	$8,819,307	$9,214,170	$9,390,770	$3,065,010	$3,287,030	$46,900,778
LAURENS	51	56	$7,172,722	$419,458	$270,330	$6,239,142	$5,795,050	$9,669,500	$2,204,780	$1,798,930	$33,569,912
TOTAL			$19,557,511	$1,028,295	$401,195	$15,058,449	$15,009,220	$19,060,270	$5,269,790	$5,085,960	$80,470,690
LEE	52	1	$5,562,944	$1,540,477	$163,080	$2,536,331	$3,470,610	$3,630,760	$2,289,080	$1,153,430	$20,346,712
LEXINGTON	53	1	$25,500,839	$852,519	$3,570	$16,162,950	$21,720,480	$12,843,960	$7,025,470	$5,410,250	$89,520,038
LEXINGTON	54	2	$24,028,043	$128,773	$6,480	$27,238,829	$26,568,930	$11,307,880	$8,007,850	$11,899,740	$109,186,525
LEXINGTON	55	3	$3,968,802	$435,564	$32,068	$3,340,837	$3,928,990	$2,239,270	$2,622,630	$1,111,790	$17,679,951
LEXINGTON	56	4	$2,492,021	$312,196	$1,044	$1,499,016	$2,446,370	$6,425,900	$1,546,730	$405,330	$15,128,607
LEXINGTON	57	5	$40,153,266	$256,540	$3,270	$31,102,488	$26,750,898	$11,554,900	$13,061,593	$5,762,770	$128,645,725
TOTAL			$96,142,971	$1,985,592	$46,432	$79,344,120	$81,415,668	$44,371,910	$32,264,273	$24,589,880	$360,160,846
McCORMICK	58	418	$1,948,786	$473,326	$379,714	$2,708,684	$2,018,760	$1,541,400	$1,562,650	$483,910	$11,117,230
MARION	59	1	$4,266,151	$499,610	$350,264	$2,807,846	$4,047,150	$6,306,160	$1,008,400	$997,460	$20,283,041
MARION	60	2	$3,386,164	$405,312	$10,641	$2,612,490	$3,161,410	$3,327,550	$688,580	$869,240	$14,461,387
MARION	61	3	$657,451	$396,814	$105,622	$312,248	$654,760	$10	$269,300	$71,110	$2,467,315
MARION	62	4	$361,970	$179,222	$486,636	$182,847	$559,670	$91,220	$188,440	$98,560	$2,148,565
TOTAL			$8,671,736	$1,480,958	$953,163	$5,915,431	$8,422,990	$9,724,940	$2,154,720	$2,036,370	$39,360,308

TABLE 16 - 1991 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

			COUNTY ASSESSMENTS					STATE ASSESSMENTS			
COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	TOTAL COUNTY AND STATE ASSESSMENTS
MARLBORO	63	1	$4,584,532	$1,282,304	$901,159	$5,536,647	$5,990,580	$6,839,530	$3,372,550	$1,514,986	$30,022,288
NEWBERRY	64	1	$10,131,194	$1,501,156	$440,228	$10,010,014	$11,105,800	$7,156,340	$6,894,050	$2,935,610	$50,174,392
OCONEE	65	1	$27,356,492	$1,140,623	$233,822	$35,296,606	$18,736,420	$26,835,860	$55,168,720	$6,934,210	$171,702,753
ORANGEBURG	66	1	$1,739,409	$470,264	$38,621	$663,091	$1,697,912	$124,120	$709,910	$227,320	$5,670,647
ORANGEBURG	67	2	$1,344,611	$456,092	$41,839	$716,161	$1,403,760	$110,670	$598,010	$434,360	$5,105,503
ORANGEBURG	68	3	$5,046,447	$597,273	$109,158	$4,640,949	$4,469,170	$4,102,700	$1,076,640	$1,040,160	$21,082,497
ORANGEBURG	69	4	$2,688,158	$465,670	$4,415	$1,027,934	$2,412,410	$5,452,850	$687,700	$322,870	$13,062,007
ORANGEBURG	70	5	$15,673,159	$422,991	$13,075	$16,220,808	$13,604,859	$16,911,050	$3,157,940	$6,664,450	$72,668,332
ORANGEBURG	71	6	$1,564,820	$282,431	$20,901	$709,560	$1,591,300	$218,420	$921,740	$227,970	$5,537,142
ORANGEBURG	72	7	$1,340,341	$222,397	$7,626	$2,652,943	$1,367,650	$151,250	$467,250	$2,495,580	$8,705,037
ORANGEBURG	73	8	$713,290	$211,372	$83,125	$325,992	$675,580	$21,320	$404,450	$237,810	$2,672,939
TOTAL			$30,110,235	$3,128,490	$318,760	$26,957,438	$27,222,641	$27,092,380	$8,023,640	$11,650,520	$134,504,104
PICKENS	74	1	$26,963,016	$455,050	$348,111	$32,327,074	$25,586,901	$35,427,835	$19,636,130	$7,395,340	$148,139,457
RICHLAND	75	1	$79,423,692	$1,022,136	$219,708	$145,568,982	$72,971,943	$53,820,699	$43,861,563	$40,255,845	$437,144,568
RICHLAND	76	2	$39,215,680	$343,254	$49,632	$45,121,740	$25,478,519	$16,742,593	$7,242,660	$9,551,710	$143,745,788
TOTAL			$118,639,372	$1,365,390	$269,340	$190,690,722	$98,450,462	$70,563,292	$51,104,223	$49,807,555	$580,890,356
SALUDA	77	1	$4,209,691	$1,098,272	$184,071	$2,993,619	$3,964,260	$609	$1,565,410	$770,860	$14,786,792
SPARTANBURG	78	1	$10,112,051	$300,964	$11,662	$7,499,891	$6,390,962	$3,971,444	$3,093,980	$977,920	$32,358,874
SPARTANBURG	79	2	$15,140,633	$297,615	$5,257	$11,133,173	$11,204,197	$11,828,550	$3,974,289	$2,638,570	$56,222,284
SPARTANBURG	80	3	$5,862,657	$88,533	$22,992	$4,765,567	$5,177,816	$25,787,465	$3,149,269	$1,496,160	$46,350,459
SPARTANBURG	81	4	$4,196,673	$266,557	$65,397	$3,476,494	$3,738,812	$7,881,528	$2,490,763	$605,920	$22,722,144
SPARTANBURG	82	5	$10,883,786	$192,033	$5,872	$11,067,836	$12,395,443	$20,575,844	$3,926,690	$2,812,150	$61,859,654
SPARTANBURG	83	6	$20,947,717	$231,110	$38,800	$30,655,745	$19,466,096	$29,676,336	$6,527,137	$7,407,310	$114,950,251
SPARTANBURG	84	7	$29,944,237	$23,612	$1,865	$38,748,819	$19,683,224	$16,605,260	$11,295,377	$12,060,490	$128,362,884
TOTAL			$97,087,754	$1,400,424	$151,845	$107,347,525	$78,056,550	$116,326,427	$34,457,505	$27,998,520	$462,826,550
SUMTER	85	2	$11,278,524	$2,070,535	$187,288	$10,370,215	$9,636,850	$13,692,540	$3,091,610	$3,178,500	$53,506,062
SUMTER	86	1	$19,726,302	$115,217	$2,853	$20,530,247	$12,593,660	$7,357,110	$5,516,790	$6,856,940	$72,699,119
TOTAL			$31,004,826	$2,185,752	$190,141	$30,900,462	$22,230,510	$21,049,650	$8,608,400	$10,035,440	$126,205,181
UNION	87	1	$8,323,359	$592,870	$361,990	$4,208,002	$6,842,367	$16,171,970	$4,235,210	$1,668,640	$42,404,408
WILLIAMSBURG	88	1	$7,266,484	$3,393,684	$983,533	$10,665,263	$8,677,520	$7,605,270	$4,363,600	$2,668,930	$45,644,284
YORK	89	1	$7,600,000	$405,382	$161,287	$4,836,753	$5,935,438	$5,560,333	$6,435,825	$1,266,750	$32,201,768
YORK	90	2	$14,533,909	$160,498	$38,673	$8,373,032	$7,321,873	$3,576,008	$225,677,908	$1,507,240	$261,189,141
YORK	91	3	$37,799,957	$211,490	$44,209	$35,041,715	$29,162,755	$67,743,493	$5,933,015	$9,775,330	$185,711,964
YORK	92	4	$13,206,100	$58,600	$10,859	$16,065,466	$7,453,655	$3,900,332	$2,576,922	$3,660,990	$46,932,924
TOTAL			$73,139,966	$835,970	$255,028	$64,316,966	$49,873,721	$80,780,166	$240,623,670	$16,210,310	$526,035,797
STATE TOTALS			$1,456,809,029	$77,859,349	$22,215,784	$2,223,667,672	$1,199,891,995	$1,245,572,957	$916,792,263	$452,345,320	$7,595,154,369

TABLE 17 - SALES AND USE TAX ACCOUNTS
1990-1991

Sales Tax Accounts:	
Total Active Accounts on July 1, 1990	89,592
Add New Accounts	21,239
Total	110,831
Less Closed Accounts	19,497
TOTAL SALES TAX ACCOUNTS ON JUNE 30, 1991	91,334
Use Tax Accounts:	
Total Active Accounts on July 1, 1990	11,564
Add New Accounts	715
Total	12,279
Less Closed Accounts	1,034
TOTAL USE TAX ACCOUNTS ON JUNE 30, 1991	11,245

TABLE 18 - 1990 GROSS AND NET TAXABLE SALES BY COUNTY IN SOUTH CAROLINA

	UNITS	GROSS SALES	NET TAXABLE SALES
ABBEVILLE	482	$118,451,366.13	$61,659,814.06
AIKEN	3,079	$1,163,767,387.41	$680,464,444.10
ALLENDALE	273	$96,693,949.98	$27,926,801.28
ANDERSON	3,572	$1,802,727,234.25	$929,941,224.39
BAMBERG	396	$134,283,365.01	$71,666,604.57
BARNWELL	511	$137,859,105.64	$82,442,622.61
BEAUFORT	3,123	$1,297,938,464.15	$1,004,054,559.79
BERKELEY	2,208	$1,370,090,635.34	$523,744,934.72
CALHOUN	257	$76,999,484.90	$28,345,996.29
CHARLESTON	8,357	$6,012,993,162.92	$3,148,582,803.01
CHEROKEE	1,023	$375,564,673.04	$241,510,274.11
CHESTER	700	$262,420,872.15	$114,071,353.67
CHESTERFIELD	1,040	$266,870,488.47	$147,742,727.28
CLARENDON	737	$283,634,811.40	$125,986,475.30
COLLETON	936	$359,696,351.84	$208,234,395.94
DARLINGTON	1,589	$757,293,036.91	$267,489,336.44
DILLON	710	$309,542,168.80	$137,127,534.12
DORCHESTER	1,757	$696,033,437.91	$404,379,819.26
EDGEFIELD	412	$188,216,755.07	$50,669,576.05
FAIRFIELD	445	$121,151,490.55	$64,551,695.58
FLORENCE	3,674	$2,159,563,931.83	$1,156,969,922.97
GEORGETOWN	1,488	$620,144,325.04	$348,156,156.63
GREENVILLE	9,275	$6,073,090,725.35	$3,024,960,432.55
GREENWOOD	1,551	$627,737,619.71	$422,870,618.18
HAMPTON	486	$176,090,338.05	$84,452,248.91
HORRY	7,235	$2,861,931,306.50	$2,131,731,372.74
JASPER	460	$187,363,140.90	$86,092,833.80
KERSHAW	1,159	$772,345,407.90	$218,227,837.05
LANCASTER	1,366	$433,625,725.42	$276,708,098.85
LAURENS	1,274	$401,161,709.13	$236,896,009.22
LEE	420	$101,386,157.83	$47,127,326.01
LEXINGTON	4,959	$2,395,633,116.61	$1,286,125,536.37
MCCORMICK	206	$42,090,703.23	$19,053,434.14
MARION	894	$253,317,778.96	$134,432,599.22
MARLBORO	628	$180,691,352.37	$95,749,475.28
NEWBERRY	815	$444,246,663.87	$179,868,440.02
OCONEE	1,445	$466,935,515.95	$299,001,868.81
ORANGEBURG	2,370	$1,073,355,814.12	$513,751,036.89
PICKENS	2,053	$721,276,873.88	$454,281,367.00
RICHLAND	7,350	$6,240,654,694.73	$3,485,289,952.87
SALUDA	364	$94,926,884.38	$43,110,295.91
SPARTANBURG	6,005	$3,589,723,551.54	$1,655,221,884.30
SUMTER	2,185	$1,099,718,500.96	$595,573,732.33
UNION	657	$164,725,141.71	$114,395,319.42
WILLIAMSBURG	843	$363,887,760.41	$185,220,871.98
YORK	3,357	$1,455,311,356.15	$826,547,844.84
TOTAL OF COUNTIES	94,126	$48,833,164,338.40	$26,242,409,508.86
UNALLOCATED TOTAL	5,637	$1,992,416,323.98	$485,867,467.85
STATE TOTALS		$50,825,580,662.38	$26,728,276,976.71

TABLE 19 - 1990 GROSS RECEIPTS BY CITY AND COUNTY

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
ABBEVILLE	$50,983,327.20	
CALHOUN FALLS	$5,646,057.06	
DONALDS	$371,894.00	
DUE WEST	$3,445,054.00	
HONEA PATH*	***	
LOWNDESVILLE	***	
WARE SHOALS*	***	
UNINCORPORATED AREAS	$55,838,425.87	
ABBEVILLE COUNTY	$118,451,366.13	$61,659,814.06
AIKEN	$430,119,590.58	
BURNETTOWN	***	
JACKSON	$9,059,385.42	
MONETTTA*	$1,383,405.00	
NEW ELLENTON	$8,063,505.88	
NORTH AUGUSTA	$152,582,839.51	
PERRY	***	
SALLEY	$1,146,719.00	
WAGENER	$10,528,360.63	
WINDSOR	***	
UNINCORPORATED AREAS	$548,993,915.39	
AIKEN COUNTY	$1,163,767,387.41	$680,464,444.10
ALLENDALE	$66,332,940.21	
FAIRFAX*	$5,102,706.49	
SYCAMORE	$898,886.00	
ULMERS	***	
UNINCORPORATED AREAS	$24,318,848.28	
ALLENDALE COUNTY	$96,693,949.98	$27,926,801.28
ANDERSON	$557,798,972.50	
BELTON	$45,389,385.03	
CLEMSON*	$0.00	
HONEA PATH*	$40,655,532.97	
IVA	$6,852,112.00	
PELZER	$10,631,395.25	
PENDLETON	$11,207,075.20	
STARR	$10,080,781.00	
WEST PELZER	$1,791,703.55	
WILLIAMSTON	$31,810,349.33	
UNINCORPORATED AREAS	$1,086,509,927.42	
ANDERSON COUNTY	$1,802,727,234.25	$929,941,224.39

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
BAMBERG	$41,308,216.23	
DENMARK	$28,161,513.63	
EHRHARDT	$8,306,290.00	
GOVAN	***	
OLAR	$562,465.00	
UNINCORPORATED AREAS	$55,937,105.15	
BAMBERG COUNTY	$134,283,365.01	$71,666,604.57
BARNWELL	$56,444,634.45	
BLACKVILLE	$5,354,691.75	
ELKO	$1,637,520.00	
HILDA	$1,035,498.00	
KLINE	***	
SNELLING	***	
WILLISTON	$33,339,748.08	
UNINCORPORATED AREAS	$39,827,123.94	
BARNWELL COUNTY	$137,859,105.64	$82,442,622.61
BEAUFORT	$167,283,267.21	
BLUFFTON	$14,413,349.31	
HILTON HEAD ISLAND	$649,587,821.23	
PORT ROYAL	$22,329,003.60	
YEMASSEE*	***	
UNINCORPORATED AREAS	$442,826,522.80	
BEAUFORT COUNTY	$1,297,938,464.15	$1,004,054,559.79
BONNEAU	$2,855,219.00	
GOOSE CREEK	$114,082,372.14	
HANAHAN	$36,792,627.54	
JAMESTOWN	$766,247.00	
MONCKS CORNER	$683,514,404.07	
ST. STEPHENS	$22,099,345.34	
SUMMERVILLE*	$33,385,790.00	
UNINCORPORATED AREAS	$476,594,630.25	
BERKELEY COUNTY	$1,370,090,635.34	$523,744,934.72
CAMERON	$7,498,451.00	
ST. MATTHEWS	$35,744,325.90	
UNINCORPORATED AREAS	$33,756,708.00	
CALHOUN COUNTY	$76,999,484.90	$28,345,996.29

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
CHARLESTON	$1,835,767,736.65	
FOLLY BEACH	$6,135,007.25	
HOLLYWOOD	$18,922,058.34	
ISLE OF PALMS	$13,613,434.63	
KIAWAH ISLAND	$26,950,034.66	
LINCOLNVILLE	***	
MCCLELLANVILLE	$8,366,032.00	
MEGGETT	$961,794.00	
MT. PLEASANT	$369,250,133.94	
NORTH CHARLESTON*	$2,755,660,044.97	
RAVENEL	$8,928,928.60	
SEABROOK ISLAND	$7,631,793.00	
SULLIVAN'S ISLAND	$2,520,152.00	
SUMMERVILLE*	$373,666.00	
UNINCORPORATED AREAS	$956,686,423.88	
CHARLESTON COUNTY	$6,012,993,162.92	$3,148,582,803.01
BLACKSBURG	$12,979,771.98	
GAFFNEY	$144,032,068.74	
UNINCORPORATED AREAS	$218,552,832.32	
CHEROKEE COUNTY	$375,564,673.04	$241,510,274.11
CHESTER	$48,916,468.59	
FT. LAWN	$3,064,558.00	
GREAT FALLS	$12,008,088.50	
LOWRYS	***	
RICHBURG	***	
UNINCORPORATED AREAS	$196,994,792.06	
CHESTER COUNTY	$262,420,872.15	$114,071,353.67
CHERAW	$103,895,625.19	
CHESTERFIELD	$16,095,036.27	
JEFFERSON	$6,419,666.05	
MCBEE	$3,532,987.44	
MT. CROGHAN	***	
PAGELAND	$47,537,152.76	
PATRICK	$4,557,992.00	
RUBY	$529,751.00	
UNINCORPORATED AREAS	$84,257,789.76	
CHESTERFIELD COUNTY	$266,870,488.47	$147,742,727.28

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
MANNING	$100,891,169.13	
PAXVILLE	$934,569.00	
SUMMERTON	$12,511,825.56	
TURBEVILLE	$17,510,267.08	
UNINCORPORATED AREAS	$151,786,980.63	
CLARENDON COUNTY	$283,634,811.40	$125,986,475.30
COTTAGEVILLE	$2,276,511.00	
EDISTO BEACH	$11,976,969.93	
LODGE	***	
SMOAKS	***	
WALTERBORO	$190,412,584.01	
WILLIAMS	***	
UNINCORPORATED AREAS	$152,710,424.90	
COLLETON COUNTY	$359,696,351.84	$208,234,395.94
DARLINGTON	$282,015,635.22	
HARTSVILLE	$222,115,123.76	
LAMAR	$10,411,375.17	
SOCIETY HILL	$3,675,675.00	
UNINCORPORATED AREAS	$239,075,227.76	
DARLINGTON COUNTY	$757,293,036.91	$267,489,336.44
DILLON	$97,888,540.18	
LAKE VIEW	$10,569,700.45	
LATTA	$16,914,362.62	
UNINCORPORATED AREAS	$184,169,565.55	
DILLON COUNTY	$309,542,168.80	$137,127,534.12
HARLEYVILLE	$4,128,676.00	
N. CHARLESTON*	$13,802,296.00	
REEVESVILLE	$2,836,267.00	
RIDGEVILLE	$3,018,315.00	
ST. GEORGE	$45,201,910.22	
SUMMERVILLE*	$236,880,117.25	
UNINCORPORATED AREAS	$390,165,856.44	
DORCHESTER COUNTY	$696,033,437.91	$404,379,819.26
EDGEFIELD	$9,812,568.00	

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
JOHNSTON	$30,808,339.00	
TRENTON	$156,871.00	
UNINCORPORATED AREAS	$147,438,977.07	
EDGEFIELD COUNTY	$188,216,755.07	$50,669,576.05
RIDGEWAY	$2,613,193.00	
WINNSBORO	$38,574,451.08	
UNINCORPORATED AREAS	$79,963,846.47	
FAIRFIELD COUNTY	$121,151,490.55	$64,551,695.58
COWARD	$2,604,157.70	
FLORENCE	$953,418,049.56	
JOHNSONVILLE	$29,276,787.87	
LAKE CITY	$105,097,621.94	
OLANTA	$8,215,665.64	
PAMPLICO	$24,825,918.36	
QUINBY	$2,736,941.00	
SCRANTON	$2,851,527.00	
TIMMONSVILLE	$24,702,120.11	
UNINCORPORATED AREAS	$1,005,835,142.65	
FLORENCE COUNTY	$2,159,563,931.83	$1,156,969,922.97
ANDREWS*	$155,253,448.15	
GEORGETOWN	$180,180,291.02	
PAWLEYS ISLAND	$5,664,496.09	
UNINCORPORATED AREAS	$279,046,089.78	
GEORGETOWN COUNTY	$620,144,325.04	$348,156,156.63
CITY VIEW	$54,205,457.00	
FOUNTAIN INN*	$27,408,398.13	
GREENVILLE	$2,108,664,291.12	
GREER*	$250,622,463.64	
MAULDIN	$108,267,175.94	
SIMPSONVILLE	$91,192,994.25	
TRAVELERS REST	$78,024,229.30	
WOODSIDE	$0.00	
UNINCORPORATED AREAS	$3,354,705,715.97	
GREENVILLE COUNTY	$6,073,090,725.35	$3,024,960,432.55
GREENWOOD	$346,636,618.09	

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
HODGES	$1,184,855.00	
NINETY SIX	$6,494,556.64	
TROY	***	
WARE SHOALS*	$8,565,515.00	
UNINCORPORATED AREAS	$264,799,996.98	
GREENWOOD COUNTY	$627,737,619.71	$422,870,618.18
BRUNSON	$1,982,333.00	
ESTILL	$35,082,454.79	
FAIRFAX*	$0.00	
FURMAN	$3,839,803.44	
GIFFORD	***	
HAMPTON	$62,002,846.09	
LURAY	***	
SCOTIA	***	
VARNVILLE	$28,968,667.70	
YEMASSEE*	$8,520,718.00	
UNINCORPORATED AREAS	$34,449,988.03	
HAMPTON COUNTY	$176,090,338.05	$84,452,248.91
ATLANTIC BEACH	$4,401,408.99	
AYNOR	$11,014,069.00	
BRIARCLIFFE ACRES	$0.00	
CONWAY	$218,220,653.15	
LORIS	$55,876,088.52	
MYRTLE BEACH	$813,547,622.46	
NORTH MYRTLE BEACH	$226,259,300.81	
SURFSIDE BEACH	$74,327 444.02	
UNINCORPORATED AREAS	$1,458,284,719.55	
HORRY COUNTY	$2,861,931,306.50	$2,131,731,372.74
HARDEEVILLE	$38,530,473.55	
RIDGELAND	$76,387,372.87	
UNINCORPORATED AREAS	$72,445,294.48	
JASPER COUNTY	$187,363,140.90	$86,092,833.80
BETHUNE	$6,203,415.00	
CAMDEN	$156,114,248.37	
ELGIN	$9,267,167.00	
UNINCORPORATED AREAS	$600,760,577.53	
KERSHAW COUNTY	$772,345,407.90	$218,227,837.05

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
HEATH SPRINGS	$1,224,443.00	
KERSHAW	$26,933,694.21	
LANCASTER	$161,765,319.36	
UNINCORPORATED AREAS	$243,702,268.85	
LANCASTER COUNTY	$433,625,725.42	$276,708,098.85
CLINTON	$98,734,028.78	
CROSS HILL	$1,014,753.00	
FOUNTAIN INN*	$498,711.00	
GRAY COURT	$2,992,103.00	
LAURENS	$135,418,943.36	
WARE SHOALS*	***	
WATERLOO	***	
UNINCORPORATED AREAS	$162,142,817.99	
LAURENS COUNTY	$401,161,709.13	$236,896,009.22
BISHOPVILLE	$49,990,889.27	
LYNCHBURG	$4,040,388.66	
UNINCORPORATED AREAS	$47,354,879.90	
LEE COUNTY	$101,386,157.83	$47,127,326.01
BATESBURG*	$76,124,874.17	
CAYCE	$196,010,495.98	
CHAPIN	$92,602,074.26	
GASTON	$2,759,675.00	
GILBERT	$4,695,297.00	
IRMO*	$19,808,602.51	
LEESVILLE	$16,399,206.78	
LEXINGTON	$160,718,969.51	
PELION	$6,911,090.00	
PINE RIDGE	$1,742,950.95	
SOUTH CONGAREE	$4,997,463.78	
SPRINGDALE	$15,412,025.25	
SUMMIT	***	
SWANSEA	$9,448,913.33	
WEST COLUMBIA	$285,497,301.33	
UNINCORPORATED AREAS	$1,502,369,574.76	
LEXINGTON COUNTY	$2,395,633,116.61	$1,286,125,536.37
MCCORMICK	$31,776,334.75	

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
MT. CARMEL	***	
PARKSVILLE	$258,693.00	
PLUM BRANCH	$111,875.00	
UNINCORPORATED AREAS	$8,864,088.23	
MCCORMICK COUNTY	$42,090,703.23	$19,053,434.14
MARION	$52,584,520.92	
MULLINS	$85,461,848.07	
NICHOLS	$11,288,430.81	
SELLERS	$735,643.46	
UNINCORPORATED AREAS	$103,247,335.70	
MARION COUNTY	$253,317,778.96	$134,432,599.22
BENNETTSVILLE	$71,595,696.31	
BLENHEIM	$270,414.82	
CLIO	$2,065,285.75	
MCCOLL	$6,496,084.81	
TATUM	$2,414,764.00	
UNINCORPORATED AREAS	$97,849,106.68	
MARLBORO COUNTY	$180,691,352.37	$95,749,475.28
CHAPPELLS	***	
LITTLE MOUNTAIN	$2,936,122.00	
NEWBERRY	$171,245,507.60	
PEAK	***	
POMARIA	$1,791,763.00	
PROSPERITY	$14,270,739.00	
SILVERSTREET	***	
WHITMIRE	$4,536,879.67	
UNINCORPORATED AREAS	$248,198,135.60	
NEWBERRY COUNTY	$444,246,663.87	$179,868,440.02
SALEM	$1,271,113.69	
SENECA	$133,727,004.75	
WALHALLA	$22,156,249.54	
WESTMINSTER	$27,041,781.31	
WEST UNION	$10,264,699.00	
UNINCORPORATED AREAS	$272,474,667.66	
OCONEE COUNTY	$466,935,515.95	$299,001,868.81

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
BOWMAN	$3,753,279.77	
BRANCHVILLE	$3,813,842.77	
COPE	***	
CORDOVA	$257,172.00	
ELLOREE	$16,528,294.25	
EUTAWVILLE	$3,375,178.00	
HOLLY HILL	$23,964,223.75	
LIVINGSTON	***	
NEESES	$775,630.65	
NORTH	$13,958,195.17	
NORWAY	$5,646,107.00	
ORANGEBURG	$450,334,751.63	
ROWESVILLE	$608,162.00	
SANTEE	$18,424,149.24	
SPRINGFIELD	$9,331,062.38	
VANCE	$2,689,972.00	
WOODFORD	***	
UNINCORPORATED AREAS	$515,500,426.51	
ORANGEBURG COUNTY	$1,073,355,814.12	$513,751,036.89
CENTRAL	$5,354,987.89	
CLEMSON*	$86,187,978.20	
EASLEY	$266,222,985.46	
LIBERTY	$27,593,455.00	
NORRIS	$1,539,710.00	
PICKENS	$96,234,346.60	
SIX MILE	$2,273,723.73	
UNINCORPORATED AREAS	$235,869,687.00	
PICKENS COUNTY	$721,276,873.88	$454,281,367.00
ARCADIA LAKES	***	
BLYTHEWOOD	$9,753,344.67	
COLUMBIA	$2,402,058,074.04	
EASTOVER	$3,212,173.08	
FOREST ACRES	$62,810,550.32	
IRMO*	$8,196,538.60	
UNINCORPORATED AREAS	$3,754,509,547.02	
RICHLAND COUNTY	$6,240,654,694.73	$3,485,289,952.87
BATESBURG*	***	
MONETTA*	***	
RIDGE SPRING	$10,051,821.00	
SALUDA	$40,078,910.60	
WARD	$214,810.00	

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
UNINCORPORATED AREAS	$44,171,830.78	
SALUDA COUNTY	$94,926,884.38	$43,110,295.91
CAMPOBELLO	$3,946,266.00	
CENTRAL PACOLET	***	
CHESNEE	$25,430,200.49	
COWPENS	$4,206,999.66	
DUNCAN	$7,587,884.17	
GREER*	$11,149,768.59	
INMAN	$17,389,980.93	
LANDRUM	$13,225,146.71	
LYMAN	$31,061,978.05	
PACOLET	$11,246,505.25	
PACOLET MILLS	***	
SPARTANBURG	$1,037,922,508.78	
WELLFORD	$9,549,824.44	
WOODRUFF	$43,531,658.95	
UNINCORPORATED AREAS	$2,373,468,528.52	
SPARTANBURG COUNTY	$3,589,723,551.54	$1,655,221,884.30
MAYESVILLE	$1,569,966.21	
PINEWOOD	$2,566,948.00	
SUMTER	$623,191,804.03	
UNINCORPORATED AREAS	$472,389,782.72	
SUMTER COUNTY	$1,099,718,500.96	$595,573,732.33
CARLISLE	$939,520.00	
JONESVILLE	$6,291,618.53	
LOCKHART	***	
UNION	$92,673,311.15	
UNINCORPORATED AREAS	$64,738,031.03	
UNION COUNTY	$164,725,141.71	$114,395,319.42
ANDREWS*	***	
GREELEYVILLE	$8,492,525.88	
HEMINGWAY	$67,054,929.21	
KINGSTREE	$112,601,353.72	
LANE	$890,703.86	
STUCKEY	***	
UNINCORPORATED AREAS	$171,331,963.74	
WILLIAMSBURG COUNTY	$363,887,760.41	$185,220,871.98

CITY/COUNTY	1990 CITY/COUNTY GROSS SALES	1990 COUNTY NET TAXABLE
CLOVER	$47,186,827.15	
FORT MILL	$39,616,716.39	
HICKORY GROVE	$1,895,339.99	
MCCONNELLS	***	
ROCK HILL	$601,714,079.72	
SHARON	$2,686,778.33	
SMYRNA	***	
TEGA CAY	$1,526,662.86	
YORK	$102,642,747.85	
UNINCORPORATED AREAS	$656,502,232.22	
YORK COUNTY	$1,455,311,356.15	$826,547,844.84
MUNICIPAL TOTAL	$25,221,745,984.58	
COUNTY TOTAL	$23,611,418,353.82	
SUM OF COUNTIES	$48,833,164,338.40	$26,242,409,508.86
UNALLOCATED	$1,992,416,323.98	$485,867,467.85
STATE TOTAL	$50,825,580,662.38	$26,728,276,976.71

*** THESE CITIES DO NOT HAVE ENOUGH BUSINESSES FOR US TO DISCLOSE THE AMOUNT OF GROSS RECEIPTS REPORTED. THE TOTALS LISTED AT THE END OF THIS REPORT INCLUDE THE GROSS RECEIPTS FOR THESE CITIES.

NOTE: DUE TO A COMPUTER PROGRAM CHANGE, THE PREVIOUS FIGURES ARE "UNAUDITED". BY "UNAUDITED", WE MEAN THAT THERE COULD BE ADJUSTMENTS/CORRECTIONS TO RETURNS WHICH HAVE NOT BEEN MADE BY THE PRINTING OF THIS REPORT.

TABLE 20 - 1990 GROSS AND NET TAXABLE SALES
BY STANDARD INDUSTRIAL CODE

Code	Standard Industrial Code	Number of Businesses	Gross Sales Amount	Net Taxable Amount
0100	Crop Production	82	$118,316,732.20	$19,494,788.96
0270	Animal Specialties	11	$652,696.00	$280,706.00
0780	Landscape and Horticulture	80	$3,384,581.13	$2,458,396.13
0810	Forestry	1	***	***
0910	Fishing/Hatcheries	4	***	***
1000	Metal Mining	0	***	***
1150	Coal Mining	1	***	***
1300	Oil and Gas Extraction	3	***	***
1400	Nonmetallic Minerals Except Fuels	5	$3,581,030.00	$1,293,637.00
1520	General Building Contractors	88	$81,763,161.00	$46,217,580.55
1611	Highway and Street Construction	8	$27,491,661.75	$4,715,736.75
1620	Heavy Construction Except Highway	2	***	***
1711	Plumbing, Heating, Air Conditioning	141	$97,290,438.43	$51,876,869.67
1721	Painting, Papering, Decorating	15	$1,402,723.93	$1,345,852.93
1731	Electrical Work	31	$12,055,092.17	$2,551,760.00
1740	Masonry, Stonework, Plastering	8	$4,164,115.00	$3,537,702.00
1750	Carpentry and Flooring	35	$8,115,701.28	$5,431,416.28
1761	Roofing and Sheet Metal Work	9	$2,244,836.00	$1,846,321.00
1771	Concrete Work	20	$16,493,421.00	$11,841,759.80
1781	Water Well Drilling	1	***	***
1790	Miscellaneous Trade Contractors	71	$14,584,396.00	$8,267,489.87
2010	Meat Products	150	$217,503,109.51	$31,121,755.58
2020	Dairy Products	0	***	***
2082	Malt Beverages	0	***	***
2084	Wines, Brandy, Brandy Spirits	19	$1,381,792.41	$1,361,186.41
2085	Distilled Liquor	0	***	***
2086	Bottled and Canned Soft Drinks	17	$179,908,582.00	$10,706,255.00
2090	Other Food and Kindred Products	4	***	***
2100	Tobacco Manufacturers	5	$4,244,661.00	$512,944.00
2200	Textile Mill Products	33	$163,377,396.00	$34,358,566.95
2300	Apparel and Other Textile Fabrics	18	$166,973,416.00	$1,940,541.41
2400	Lumber and Wood Products	50	$48,108,245.01	$6,797,040.18
2500	Furniture and Fixtures	7	$1,263,236.00	$908,918.59
2600	Paper and Allied Products	18	$236,669,189.00	$18,900,358.88
2700	Printing, Publishing	210	$97,598,987.11	$54,077,866.74
2711	Newspapers - Manufacturing	4	***	***
2712	Newspapers - Non-manufacturing	1	***	***
2800	Chemicals	41	$255,239,127.47	$8,500,762.90
2910	Petroleum Products Including Asphalt	5	$6,471,238.00	$4,271,526.00
3200	Stone, Glass and Concrete Products	38	$31,648,485.00	$9,794,266.00
3300	Primary Metal Products	13	$31,052,356.00	$995,827.60
3400	Fabricated Metal Products	67	$53,306,724.00	$14,105,183.54
3500	Machinery Except Electrical	63	$61,084,814.23	$12,546,814.23
3570	Computing and Accounting Machines	2	***	***
3600	Electrical and Electronic Equipment	32	$138,639,456.64	$3,970,226.64
3630	Household Appliances	1	***	***
3700	Transportation Equipment	14	$11,638,352.98	$2,385,694.53
3800	Scientific and Medical Instruments	2	***	***
3900	Miscellaneous Manufacturing Products	123	$143,148,181.15	$23,419,301.79
4000	Railroad	0	***	***
4100	Local and Suburban Transportation	1	***	***
4200	Trucking and Warehousing	8	$9,061,633.00	$2,476,066.00
4500	Air Transportation	6	$6,496,868.00	$2,312,820.00
4511	Air Transportation - Certified Carriers	2	***	***
4600	Pipelines	0	***	***
4789	Other Transportation Services	3	***	***
4800	Communication Industries	250	$1,207,237,543.06	$716,576,840.93
4899	Telephone and Telegraph Communications	48	$17,191,189.37	$15,158,990.37
4900	Electrical, Gas, Water Services	111	$1,911,279,581.28	$849,012,809.00
5010	Motor Vehicles and Auto Equipment	2,100	$3,319,801,022.84	$1,248,854,573.21
5020	Furniture and Home Furnishings	1,564	$887,196,625.57	$527,265,803.19
5030	Lumber and Other Building Materials	14	$16,333,958.00	$1,201,024.00
5040	Sporting, Photographic and Hobby Items	1,068	$214,580,504.25	$138,131,881.56
5050	Metals and Minerals Except Oil	4	***	***
5060	Electrical Goods	11	$11,689,009.28	$7,364,396.39
5070	Hardware, Plumbing, Heating Equipment	1,067	$760,129,522.98	$345,264,253.19
5080	Industrial and Farm Machinery	441	$527,398,474.32	$156,407,204.72

TABLE 20 - 1990 GROSS AND NET TAXABLE SALES
BY STANDARD INDUSTRIAL CODE

Code	Standard Industrial Code	Number of Businesses	Gross Sales Amount	Net Taxable Amount
5081	Computers and Peripheral Equipment	254	$44,828,366.34	$20,703,651.48
5086	Professional and Medical Equipment	703	$1,165,267,313.55	$217,515,205.34
5099	Other Durable Goods	2,980	$760,502,489.82	$504,209,033.74
5110	Paper and Paper Products	6	$34,273,209.08	$13,640,114.40
5120	Drug and Sundries	11	$3,976,523.17	$2,008,759.47
5130	Apparel, Piece Goods and Notions	10	$295,404.00	$274,682.00
5140	Foodstuffs and Related Products	13	$4,195,882.00	$1,616,668.00
5150	Farm Products Raw Materials	1	***	***
5160	Chemicals and Allied Products	12	$1,746,815.95	$565,643.95
5170	Petroleum and Petroleum Products	8	$14,232,158.09	$2,520,727.40
5180	Beer, Wine, Alcoholic Beverages	7	$62,808,848.00	$2,047,853.00
5191	Farm Supplies	7	$1,741,958.00	$1,501,970.93
5194	Tobacco Products	0	***	***
5199	Other Non-Durable Goods	3	***	***
5211	Building Material Dealers	2,632	$4,516,880,719.23	$2,063,422,991.03
5251	Hardware Stores	247	$121,102,756.42	$94,599,736.08
5261	Nurseries and Garden Shops	346	$69,891,171.53	$18,571,507.92
5271	Mobile Home Dealers	494	$335,846,560.20	$120,958,791.74
5311	Department Stores	599	$1,177,704,557.38	$1,134,078,859.98
5331	Variety Stores	3,245	$1,462,459,840.64	$1,252,379,467.00
5398	Flea Markets	4,653	$27,218,185.52	$22,060,250.58
5399	Miscellaneous Merchandise Stores	1,340	$657,036,332.47	$429,179,324.83
5411	Grocery Stores	6,396	$7,216,433,807.32	$4,592,168,317.31
5431	Fruit and Vegetable Markets	230	$38,470,075.18	$5,545,052.57
5460	Bakeries	161	$13,491,181.78	$8,594,141.61
5499	Other Food Stores	670	$213,019,457.30	$76,245,084.74
5511	New and Used Car Dealers	979	$1,530,890,936.09	$468,979,921.64
5521	Used Car Dealers	1,063	$226,227,943.52	$105,510,744.40
5531	Auto and Home Supply Stores	2,914	$1,236,728,498.88	$584,333,761.01
5541	Gasoline Service Stations	2,094	$2,216,962,377.94	$388,613,450.72
5571	Motorcycle Dealers	22	$10,378,380.64	$4,299,680.57
5599	Boat and Other Recreational Dealers	403	$196,223,644.53	$88,357,304.83
5600	Apparel and Accessory Stores	4,346	$1,292,948,386.44	$1,176,918,774.61
5700	Furniture and Home Furnishings	3,071	$1,126,897,189.29	$804,812,384.87
5812	Eating Places	10,131	$3,133,297,082.10	$2,689,984,174.15
5813	Drinking Places	1,077	$54,092,941.21	$52,239,664.60
5912	Drug Stores	827	$849,592,545.49	$351,433,258.75
5921	Liquor Stores	1,163	$257,441,130.10	$194,261,016.14
5931	Used Merchandise Stores	414	$17,944,571.95	$14,161,283.52
5941	Sporting Goods and Bicycle Shops	533	$72,814,417.51	$65,310,155.13
5942	Book Stores	984	$587,686,076.11	$321,628,148.84
5944	Jewelry Stores	1,009	$214,476,514.78	$191,462,880.85
5947	Gift, Novelty and Souvenir Shops	1,330	$71,706,713.57	$66,082,271.35
5961	Mail Order Houses	210	$50,585,967.46	$11,662,977.46
5963	Arts and Craftsmen	2,295	$2,310,117.65	$2,095,094.85
5965	Nonresident Retailers	42	$50,710,377.00	$22,110,811.16
5983	Fuel Oil Dealers	455	$1,291,370,178.20	$85,525,805.15
5984	LP Gas Dealers	73	$96,649,161.36	$19,944,782.85
5992	Florists	1,725	$148,586,931.97	$98,788,510.15
5993	Cigar Stores and Stands	49	$36,466,311.00	$10,644,582.00
5994	News Dealers and Newsstands	17	$4,486,847.00	$2,064,178.00
5999	Other Miscellaneous Retail Operations	14,814	$3,473,741,739.43	$1,465,718,400.82
6000	Banking	34	$2,646,426.00	$1,647,424.98
6120	Savings and Loan Associations	2	***	***
6142	Federal Credit Unions	0	***	***
6143	State Credit Unions	0	***	***
6146	Installment Finance Companies	129	$2,070,569.00	$1,702,867.00
6300	Insurance Carriers	3	***	***
6500	Real Estate	38	$8,508,124.29	$7,769,850.27
6664	Miscellaneous Non-Profit Organizations	1	***	***
6799	Miscellaneous Investors	1	***	***
7011	Hotels, Motels, Tourist Courts	2,027	$1,058,124,088.55	$1,026,886,976.02
7021	Rooming and Boarding Houses	58	$4,118,322.50	$3,964,613.50
7030	Campsite and Trailer Parks	17	$974,593.86	$748,104.86
7210	Laundry and Garment Services	993	$153,350,398.33	$140,007,123.79
7215	Coin-Operated Laundry	54	$1,991,091.00	$1,033,974.06
7221	Photographic Studios	1,351	$274,526,397.15	$180,043,074.97

TABLE 20 - 1990 GROSS AND NET TAXABLE SALES
BY STANDARD INDUSTRIAL CODE

Code	Standard Industrial Code	Number of Businesses	Gross Sales Amount	Net Taxable Amount
7231	Beauty Shops	1,324	$66,399,032.15	$42,909,634.89
7241	Barber Shops	22	$307,237.00	$147,222.42
7261	Funeral Services	439	$92,131,784.61	$53,205,090.90
7299	Miscellaneous Personal Services	175	$13,083,948.09	$4,858,681.85
7310	Advertising	322	$65,295,918.29	$32,648,900.85
7312	Outdoor Advertising	0	***	***
7332	Blueprinting and Photocopying	73	$11,533,347.08	$7,494,875.06
7370	Computer, Data Processing Services	134	$53,239,315.67	$8,996,548.63
7372	Computer Software	371	$81,371,367.74	$45,921,832.35
7394	Equipment Rental	1,720	$636,186,314.71	$474,802,649.23
7399	Other Business Services	855	$265,149,732.26	$64,991,435.82
7500	Auto Repair, Services, Garages	2,717	$425,720,736.34	$181,263,623.21
7512	Automobile Rental	162	$38,311,989.15	$34,078,351.60
7600	Other Repair Services	820	$111,049,596.40	$44,459,151.33
7800	Fair Retailers and Vendors	22	$716,796.46	$713,894.46
7832	Motion Picture Theaters	4	***	***
7833	Drive-In Move Theaters	0	***	***
7911	Dance Halls, Studios, Schools	0	***	***
7929	Entertainers and Groups	0	***	***
7932	Billiard and Pool Establishments	0	***	***
7933	Bowling Alleys	1	***	***
7941	Sports Clubs and Promoters	0	***	***
7948	Race Tracks and Operations	0	***	***
7992	Public Golf Courses	0	***	***
7993	Coin-Operated Amusement Services	0	***	***
7996	Amusement Parks	0	***	***
7997	Membership Recreation Clubs	195	$41,770,083.22	$23,784,765.78
7999	Other Amusement and Recreation	5	$215,936.81	$215,936.81
8000	Medical and Health Services	258	$57,486,364.17	$39,186,910.86
8111	Legal Services	2	***	***
8200	Educational Services	10	$505,080.17	$288,432.90
8300	Family Services, Including Day Care	3	***	***
8611	Business Associations	20	$5,981,217.57	$3,123,296.15
8621	Professional Associations	2	***	***
8631	Labor Unions	0	***	***
8641	Civic, Social, Fraternal Organizations	17	$670,219.00	$647,267.20
8651	Political Organizations	1	***	***
8661	Religious Organizations	1	***	***
8699	Charitable Organizations	0	***	***
8911	Architectural, Engineering Services	5	$767,377.00	$701,161.00
8922	Non-Commercial Organization	0	***	***
8931	Accounting, Auditing and Bookkeeping	0	***	***
8999	Miscellaneous Services	56	$14,953,693.74	$10,872,049.74
9999	Unknown or Incorrect Codes	0	***	***
	TOTALS	99,763	$50,825,580,662.38	$26,728,276,976.71

Note: These amounts are "unaudited", which means that there could be corrections/amendments to returns which have not been made by the printing of this report.

The above amounts are the sum of the county totals and the unallocated totals.

*** We are unable to disclose gross and net taxable sales for classes with fewer than five reporting. However, these amounts are included in the total.

TABLE 21 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR 1990-1991

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE COUNTY	$41,505.14	$37,727.41	$23,769.63	$38,763.69	$22,476.83	$113,241.23	$571,849.71
AIKEN COUNTY	$64,590.52	$185,241.95	$115,540.12	$156,874.04	$109,873.71	$481,998.17	$2,679,932.57
ALLENDALE COUNTY	$28,399.89	$18,259.45	$11,450.50	$6,259.62	$10,856.03	$64,455.58	$266,490.72
ANDERSON COUNTY	$60,960.85	$226,631.79	$142,212.95	$134,358.35	$134,781.08	$572,557.86	$3,218,954.41
BAMBERG COUNTY	$36,014.39	$28,102.40	$17,975.59	$25,854.55	$16,855.23	$88,866.85	$436,170.81
BARNWELL COUNTY	$27,204.72	$32,495.98	$20,554.65	$39,008.78	$19,393.91	$107,332.84	$499,923.95
BEAUFORT COUNTY	$119,036.25	$125,704.38	$77,055.26	$147,701.43	$73,996.63	$305,804.02	$1,583,706.62
BERKELEY COUNTY	$52,726.37	$185,543.62	$113,361.50	$34,577.13	$109,065.08	$470,743.61	$2,229,961.69
CALHOUN COUNTY	$60,041.55	$20,239.67	$12,766.42	$6,940.32	$12,064.31	$101,546.78	$297,855.15
CHARLESTON COUNTY	$112,180.65	$464,984.09	$292,668.36	$316,704.07	$276,902.96	$944,245.52	$6,333,755.06
CHEROKEE COUNTY	$31,911.43	$69,560.86	$43,668.95	$54,811.71	$41,376.76	$196,770.31	$1,036,179.66
CHESTER COUNTY	$51,572.67	$50,626.37	$31,851.00	$10,359.25	$30,142.68	$152,764.46	$718,928.87
CHESTERFIELD COUNTY	$37,942.62	$62,035.39	$39,289.41	$23,946.11	$37,044.27	$172,548.29	$957,146.79
CLARENDON COUNTY	$73,738.67	$45,302.27	$28,604.87	$26,027.11	$27,015.91	$135,675.90	$664,924.55
COLLETON COUNTY	$158,767.92	$53,807.90	$33,795.12	$34,112.11	$32,012.94	$184,636.86	$721,743.93
DARLINGTON COUNTY	$53,708.60	$100,471.13	$63,826.75	$65,177.14	$60,077.23	$260,795.85	$1,548,374.79
DILLON COUNTY	$72,293.33	$48,322.16	$30,894.13	$19,149.60	$28,976.38	$126,455.17	$788,597.55
DORCHESTER COUNTY	$36,149.37	$118,134.74	$71,845.10	$72,230.22	$69,302.84	$314,154.69	$1,444,265.17
EDGEFIELD COUNTY	$53,179.34	$29,119.91	$18,360.14	$16,534.49	$17,354.39	$111,245.44	$455,756.07
FAIRFIELD COUNTY	$61,970.19	$34,958.27	$21,968.41	$11,164.84	$20,803.46	$119,495.21	$538,452.96
FLORENCE COUNTY	$330,676.80	$181,928.16	$114,847.06	$148,863.07	$108,481.42	$468,719.06	$2,711,272.76
GEORGETOWN COUNTY	$267,425.45	$72,255.75	$45,337.51	$39,168.92	$42,970.05	$216,638.07	$1,008,513.27
GREENVILLE COUNTY	$373,486.55	$495,860.07	$310,386.22	$422,635.78	$294,573.92	$1,234,778.24	$7,121,230.02
GREENWOOD COUNTY	$52,528.07	$93,767.97	$58,997.37	$98,747.00	$55,830.76	$293,893.13	$1,446,276.05
HAMPTON COUNTY	$28,184.84	$29,358.89	$18,614.81	$21,163.93	$17,540.22	$98,407.09	$466,924.88
HORRY COUNTY	$1,159,988.90	$204,560.57	$124,335.65	$244,275.01	$119,974.54	$549,038.04	$2,509,096.50
JASPER COUNTY	$67,047.12	$24,366.77	$15,328.49	$14,459.07	$14,507.18	$82,484.38	$357,610.47
KERSHAW COUNTY	$78,343.67	$67,396.11	$42,161.69	$34,599.11	$40,027.23	$244,089.62	$958,040.29
LANCASTER COUNTY	$47,371.71	$87,290.92	$55,212.66	$22,129.39	$52,095.48	$255,928.75	$1,315,128.73
LAURENS COUNTY	$45,913.27	$89,953.06	$56,303.14	$45,493.37	$53,436.67	$269,534.32	$1,330,170.55
LEE COUNTY	$60,173.15	$30,103.70	$19,153.35	$10,263.03	$18,012.86	$83,676.22	$473,441.71
LEXINGTON COUNTY	$310,119.08	$252,747.15	$156,840.04	$188,962.33	$149,577.69	$736,123.26	$3,323,253.76
MCCORMICK COUNTY	$67,223.30	$13,616.55	$8,500.19	$10,640.03	$8,079.47	$56,946.39	$177,044.86
MARION COUNTY	$42,645.47	$54,935.59	$34,874.66	$43,474.18	$32,838.78	$139,497.55	$875,794.94
MARLBORO COUNTY	$46,837.03	$48,922.96	$31,313.68	$14,073.56	$29,351.45	$112,696.90	$826,355.22
NEWBERRY COUNTY	$44,612.96	$52,306.30	$32,927.51	$37,062.52	$31,151.07	$191,766.10	$796,569.66
OCONEE COUNTY	$69,316.62	$87,008.84	$54,055.86	$47,073.99	$51,518.89	$279,328.59	$1,210,798.06
ORANGEBURG COUNTY	$136,881.19	$135,306.25	$85,489.23	$143,146.30	$80,712.05	$340,183.62	$1,993,380.73
PICKENS COUNTY	$29,079.51	$142,027.51	$88,224.47	$91,003.73	$84,090.73	$364,483.47	$1,927,674.68
RICHLAND COUNTY	$339,028.25	$450,952.01	$283,964.31	$615,986.88	$268,600.11	$942,631.32	$6,614,614.18
SALUDA COUNTY	$56,044.01	$26,282.96	$16,642.30	$27,025.71	$15,693.24	$114,840.35	$419,437.45
SPARTANBURG COUNTY	$302,288.80	$349,879.25	$218,733.01	$219,883.96	$207,736.53	$864,691.33	$4,949,113.74
SUMTER COUNTY	$42,506.29	$156,288.70	$97,294.97	$71,063.95	$92,622.77	$360,273.94	$2,183,824.79
UNION COUNTY	$49,635.83	$49,282.06	$31,307.78	$19,352.26	$29,468.53	$133,058.37	$769,430.24
WILLIAMSBURG COUNTY	$56,298.08	$60,393.56	$38,478.83	$46,592.83	$36,159.51	$161,342.25	$965,775.46
YORK COUNTY	$293,117.65	$196,067.87	$121,210.11	$107,481.55	$115,843.57	$499,631.65	$2,674,820.30
COUNTY SUBTOTAL	$5,630,670.94	$5,390,129.27	$3,371,993.76	$4,025,176.02	$3,201,267.55	$14,120,016.65	$76,398,564.33

TABLE 21 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR 1990-1991

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE	$21,920.21	$25,120.43	$0.00	$12,536.36	$38,517.61	$0.00	$27,418.75
AIKEN	$79,282.92	$77,658.20	$0.00	$41,367.98	$117,247.62	$0.00	$79,933.10
ALLENDALE	$32,397.73	$19,082.97	$0.00	$2,642.84	$29,241.41	$0.00	$20,780.16
ANDERSON	$82,982.93	$116,478.77	$0.00	$37,441.99	$179,148.97	$0.00	$128,582.05
BAMBERG	$19,908.43	$16,352.33	$0.00	$4,465.70	$24,998.59	$0.00	$17,649.7
BARNWELL	$25,754.04	$23,305.51	$0.00	$13,575.65	$35,830.82	$0.00	$25,691.50
BEAUFORT	$71,013.04	$39,858.29	$0.00	$20,190.55	$60,743.89	$0.00	$42,521.59
BENNETTSVILLE	$22,687.05	$39,495.81	$0.00	$4,600.79	$60,322.17	$0.00	$42,480.20
BISHOPVILLE	$15,118.92	$15,194.82	$0.00	$4,220.46	$23,239.23	$0.00	$16,427.47
CAMDEN	$7,535.44	$30,322.23	$0.00	$13,974.60	$46,745.91	$0.00	$33,759.82
CHARLESTON	$916,539.97	$329,561.55	$0.00	$95,368.29	$501,128.10	$0.00	$348,611.94
CHESTER	$17,007.04	$30,423.78	$0.00	$4,355.57	$46,503.17	$0.00	$32,819.46
CHESTERFIELD	$2,231.13	$6,048.71	$0.00	$3,663.81	$9,291.18	$0.00	$6,645.20
COLUMBIA	$457,167.62	$428,719.99	$0.00	$255,665.10	$657,865.13	$0.00	$469,248.82
CONWAY	$17,853.43	$43,252.64	$0.00	$32,180.49	$66,437.51	$0.00	$47,520.51
DARLINGTON	$10,437.68	$32,833.85	$0.00	$28,101.23	$50,563.08	$0.00	$36,412.98
DILLON	$57,503.41	$29,977.51	$0.00	$5,915.32	$46,024.74	$0.00	$32,875.29
EDGEFIELD	$10,293.29	$11,359.59	$0.00	$2,724.34	$17,462.58	$0.00	$12,517.38
FLORENCE	$105,048.65	$128,038.99	$0.00	$50,783.21	$195,993.11	$0.00	$138,871.20
GAFFNEY	$43,875.53	$57,467.23	$0.00	$24,251.64	$88,181.10	$0.00	$62,894.74
GEORGETOWN	$63,626.03	$42,301.52	$0.00	$8,644.80	$65,054.04	$0.00	$46,677.77
GREENVILLE	$400,655.74	$252,379.42	$0.00	$113,397.79	$386,763.01	$0.00	$274,888.51
GREENWOOD	$49,812.77	$91,511.82	$0.00	$31,326.76	$140,534.77	$0.00	$100,455.15
HAMPTON	$14,808.79	$13,233.38	$0.00	$4,513.45	$20,333.09	$0.00	$14,553.88
KINGSTREE	$13,411.28	$17,209.14	$0.00	$15,415.15	$26,477.48	$0.00	$19,020.66
LANCASTER	$26,850.68	$39,968.03	$0.00	$7,771.46	$61,536.77	$0.00	$44,290.40
LAURENS	$10,303.73	$43,522.70	$0.00	$13,211.45	$67,021.67	$0.00	$48,264.75
LEXINGTON	$11,045.71	$12,255.91	$0.00	$21,708.97	$18,364.63	$0.00	$12,246.10
MCCORMICK	$7,958.78	$7,299.31	$0.00	$5,320.02	$11,210.39	$0.00	$8,014.48
MANNING	$5,489.29	$19,726.30	$0.00	$9,626.86	$30,346.03	$0.00	$21,792.15
MARION	$16,272.70	$33,244.49	$0.00	$12,651.81	$50,963.19	$0.00	$36,252.72
MONCKS CORNER	$16,679.53	$21,005.36	$0.00	$12,106.70	$31,503.35	$0.00	$21,063.73
NEWBERRY	$27,385.10	$44,500.30	$0.00	$13,234.99	$67,954.00	$0.00	$47,831.43
ORANGEBURG	$77,874.96	$61,565.36	$0.00	$44,824.34	$94,780.94	$0.00	$68,201.67
PICKENS	$749.24	$13,446.72	$0.00	$10,236.68	$20,664.23	$0.00	$14,797.31
RIDGELAND	$8,659.98	$4,760.97	$0.00	$5,255.91	$7,322.31	$0.00	$5,256.97
SALUDA	$13,868.28	$12,040.68	$0.00	$11,363.86	$18,435.95	$0.00	$13,072.26
SPARTANBURG	$40,952.69	$188,893.45	$0.00	$71,946.03	$289,613.14	$0.00	$206,112.18
ST. GEORGE	$63,180.36	$9,096.07	$0.00	$9,781.85	$13,960.62	$0.00	$9,961.36
ST. MATTHEWS	$14,030.87	$10,417.29	$0.00	$1,727.25	$16,019.09	$0.00	$11,491.59
SUMTER	$106,505.81	$157,092.99	$0.00	$35,575.80	$235,591.99	$0.00	$157,500.85
UNION	$23,545.48	$43,786.91	$0.00	$9,224.12	$67,352.16	$0.00	$48,352.54
WALHALLA	$3,146.09	$16,647.03	$0.00	$4,925.32	$25,592.04	$0.00	$18,345.30
WALTERBORO	$8,846.72	$25,019.97	$0.00	$14,825.90	$38,602.25	$0.00	$27,940.32
WINNSBORO	$14,032.19	$14,095.04	$0.00	$3,341.45	$21,400.78	$0.00	$14,825.21
YORK	$4,472.99	$28,559.85	$0.00	$12,727.92	$43,658.52	$0.00	$30,816.78
COUNTY SEAT SUBTOTAL	$3,060,724.25	$2,724,133.21	$0.00	$1,162,712.56	$4,166,542.36	$0.00	$2,945,687.98

TABLE 21 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR 1990-1991

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
MUNICIPALITIES							
ANDREWS	$4,552.33	$13,345.32	$0.00	$4,999.87	$20,480.61	$0.00	$14,614.59
ARCADIA LAKES	$0.00	$3,400.87	$0.00	$0.00	$5,107.99	$0.00	$3,427.89
ATLANTIC BEACH	$1,566.55	$1,664.32	$0.00	$0.00	$2,493.98	$0.00	$1,660.70
AYNOR	$0.00	$2,331.27	$0.00	$0.00	$3,635.11	$0.00	$2,706.65
BATESBURG	$2,124.54	$17,578.36	$0.00	$8,565.03	$26,917.92	$0.00	$19,094.02
BELTON	$739.98	$21,269.37	$0.00	$4,256.29	$32,836.27	$0.00	$23,804.35
BETHUNE	$214.82	$1,883.54	$0.00	$918.03	$2,914.18	$0.00	$2,125.78
BLACKSBURG	$1,301.07	$8,202.25	$0.00	$665.10	$12,557.49	$0.00	$8,902.01
BLACKVILLE	$8,534.61	$11,906.32	$0.00	$1,322.87	$18,301.56	$0.00	$13,112.84
BLENHEIM	$378.54	$847.59	$0.00	$0.00	$1,302.86	$0.00	$932.32
BLUFFTON	$0.00	$2,856.23	$0.00	$2,333.12	$4,306.30	$0.00	$2,925.43
BLYTHEWOOD	$0.00	$588.32	$0.00	$396.18	$875.48	$0.00	$570.32
BONNEAU	$67.16	$1,665.71	$0.00	$0.00	$2,562.46	$0.00	$1,841.02
BOWMAN	$289.88	$4,730.68	$0.00	$2,257.24	$7,276.51	$0.00	$5,224.87
BRANCHVILLE	$301.87	$5,935.73	$0.00	$1,569.50	$9,335.47	$0.00	$7,094.39
BRIARCLIFFE ACRE	$0.00	$2,023.23	$0.00	$0.00	$3,023.07	$0.00	$1,999.75
BRUNSON	$1,899.22	$2,547.34	$0.00	$246.61	$3,904.92	$0.00	$2,778.21
BURNETTOWN	$94.27	$1,903.63	$0.00	$0.00	$2,869.17	$0.00	$1,947.46
CALHOUN FALLS	$6,949.22	$10,365.74	$0.00	$3,328.95	$15,944.34	$0.00	$11,445.28
CAMERON	$3,015.58	$2,238.13	$0.00	$1,742.91	$3,441.55	$0.00	$2,468.54
CAMPOBELLO	$47.41	$2,023.71	$0.00	$0.00	$3,103.92	$0.00	$2,213.87
CARLISLE	$1,059.52	$2,090.54	$0.00	$0.00	$3,215.70	$0.00	$2,310.95
CAYCE	$67,040.71	$49,279.49	$0.00	$10,710.96	$75,716.10	$0.00	$54,192.81
CENTRAL	$600.47	$9,660.63	$0.00	$2,968.60	$14,616.16	$0.00	$10,022.61
CENTRAL PACOLET	$26.20	$1,210.96	$0.00	$0.00	$1,876.83	$0.00	$1,376.57
CHAPIN	$0.00	$1,271.45	$0.00	$3,416.41	$1,959.01	$0.00	$1,412.57
CHAPPELS	$63.06	$303.86	$0.00	$0.00	$488.84	$0.00	$393.21
CHERAW	$27,336.75	$24,100.68	$0.00	$3,517.66	$36,988.99	$0.00	$26,396.28
CHESNEE	$242.31	$5,179.96	$0.00	$980.94	$7,862.19	$0.00	$5,443.27
CITY VIEW	$0.00	$6,750.35	$0.00	$0.00	$10,406.98	$0.00	$7,516.65
CLEMSON	$87,575.19	$42,940.68	$0.00	$5,730.80	$64,733.58	$0.00	$43,939.17
CLINTON	$19,620.97	$38,215.16	$0.00	$8,286.03	$59,324.39	$0.00	$43,633.05
CLIO	$1,766.76	$4,076.39	$0.00	$583.88	$6,301.16	$0.00	$4,582.82
CLOVER	$1,387.34	$14,871.92	$0.00	$5,143.14	$22,801.86	$0.00	$16,228.56
COPE	$33.81	$611.29	$0.00	$0.00	$952.61	$0.00	$706.62
CORDOVA	$36.81	$700.95	$0.00	$0.00	$1,098.38	$0.00	$826.36
COTTAGEVILLE	$384.79	$2,130.83	$0.00	$366.93	$3,193.16	$0.00	$2,130.87
COWARD	$0.00	$2,126.28	$0.00	$266.94	$3,221.15	$0.00	$2,216.29
COWPENS	$221.87	$9,161.34	$0.00	$688.01	$13,985.06	$0.00	$9,834.95
CROSS HILL	$249.04	$2,265.43	$0.00	$0.00	$3,520.40	$0.00	$2,594.51
DENMARK	$17,472.60	$17,449.65	$0.00	$3,703.72	$26,984.63	$0.00	$19,650.18
DONALDS	$973.12	$1,479.39	$0.00	$1,652.58	$2,281.93	$0.00	$1,651.27
DUE WEST	$3,641.77	$5,535.64	$0.00	$1,863.96	$8,536.37	$0.00	$6,169.17
DUNCAN	$219.43	$7,786.62	$0.00	$3,418.88	$11,610.79	$0.00	$7,630.19
EASLEY	$29,419.61	$64,217.78	$0.00	$20,697.30	$98,079.45	$0.00	$69,065.72
EASTOVER	$0.00	$4,271.25	$0.00	$291.32	$6,493.45	$0.00	$4,516.25
EDISTO BEACH	$100,298.98	$1,217.73	$0.00	$1,210.92	$1,813.26	$0.00	$1,188.79

TABLE 21 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR 1990-1991

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
EHRHARDT	$1,779.73	$1,760.04	$0.00	$4,757.86	$2,665.37	$0.00	$1,834.01
ELGIN	$329.94	$2,645.55	$0.00	$268.95	$4,044.72	$0.00	$2,858.58
ELKO	$679.46	$1,125.67	$0.00	$0.00	$1,766.50	$0.00	$1,334.78
ELLOREE	$256.06	$4,016.50	$0.00	$2,924.59	$6,144.63	$0.00	$4,345.85
ESTILL	$10,896.26	$10,204.25	$0.00	$4,590.77	$15,609.65	$0.00	$11,039.69
EUTAWVILLE	$134.73	$1,970.68	$0.00	$2,314.66	$3,115.83	$0.00	$2,400.45
FAIRFAX	$14,537.79	$9,755.53	$0.00	$486.97	$14,891.62	$0.00	$10,471.99
FOLLY BEACH	$35,053.12	$6,193.55	$0.00	$0.00	$9,520.34	$0.00	$6,822.51
FOREST ACRES	$0.00	$29,235.77	$0.00	$22,233.09	$44,398.56	$0.00	$30,776.30
FORT LAWN	$3,588.10	$2,686.91	$0.00	$0.00	$4,028.69	$0.00	$2,689.75
FORT MILL	$0.00	$20,035.31	$0.00	$5,044.57	$30,427.67	$0.00	$21,091.38
FOUNTAIN INN	$443.39	$18,727.98	$0.00	$3,547.65	$28,642.62	$0.00	$20,246.75
FURMAN	$841.21	$1,278.57	$0.00	$0.00	$1,991.14	$0.00	$1,475.53
GASTON	$0.00	$4,219.55	$0.00	$0.00	$6,457.85	$0.00	$4,575.14
GIFFORD	$1,012.70	$1,478.99	$0.00	$0.00	$2,292.80	$0.00	$1,680.38
GILBERT	$0.00	$1,208.59	$0.00	$0.00	$1,811.26	$0.00	$1,209.42
GOOSE CREEK	$23,334.67	$95,121.05	$0.00	$4,769.75	$143,293.03	$0.00	$97,060.12
GOVAN	$338.22	$407.16	$0.00	$0.00	$632.90	$0.00	$467.00
GRAY COURT	$485.34	$4,085.64	$0.00	$0.00	$6,288.29	$0.00	$4,521.83
GREAT FALLS	$3,897.94	$10,498.38	$0.00	$823.44	$16,195.13	$0.00	$11,716.46
GREELEYVILLE	$844.19	$2,233.57	$0.00	$1,555.95	$3,469.56	$0.00	$2,553.97
GREER	$1,989.99	$45,060.77	$0.00	$23,193.88	$69,129.87	$0.00	$49,277.75
HANAHAN	$6,626.42	$57,152.19	$0.00	$0.00	$87,604.37	$0.00	$62,306.17
HARDEEVILLE	$117,386.65	$6,285.87	$0.00	$1,973.63	$9,513.08	$0.00	$6,528.16
HARLEYVILLE	$176.24	$2,694.06	$0.00	$1,391.41	$4,118.82	$0.00	$2,910.48
HARTSVILLE	$11,809.97	$34,988.10	$0.00	$2,764.12	$53,353.01	$0.00	$37,408.65
HEATH SPRINGS	$948.06	$4,052.51	$0.00	$3,293.24	$6,236.37	$0.00	$4,483.15
HEMINGWAY	$4,844.19	$3,633.19	$0.00	$5,856.23	$5,576.51	$0.00	$3,979.44
HICKORY GROVE	$0.00	$1,342.38	$0.00	$114.74	$2,077.98	$0.00	$1,515.30
HILDA	$1,085.87	$1,504.19	$0.00	$0.00	$2,310.07	$0.00	$1,650.46
HILTON HEAD	$1,889,138.69	$92,186.50	$0.00	$44,613.08	$139,087 96	$0.00	$94,637.61
HODGES	$48.52	$592.00	$0.00	$1,187.74	$917.83	$0.00	$671.77
HOLLY HILL	$403.05	$6,928.94	$0.00	$9,533.86	$10,729.73	$0.00	$7,841.59
HOLLYWOOD	$3,854.75	$9,536.50	$0.00	$303.38	$14,712.88	$0.00	$10,646.40
HONEA PATH	$851.95	$17,104.87	$0.00	$6,481.31	$26,312.06	$0.00	$18,895.23
INMAN	$177.62	$7,221.71	$0.00	$8,756.41	$10,999.84	$0.00	$7,688.21
IRMO	$0.00	$43,686.01	$0.00	$5,780.31	$65,865.21	$0.00	$44,722.57
ISLE OF PALMS	$77,612.06	$15,493.68	$0.00	$253.54	$23,650.97	$0.00	$16,631.92
IVA	$605.32	$5,419.77	$0.00	$4,459.70	$8,376.24	$0.00	$6,090.62
JACKSON	$356.24	$7,434.14	$0.00	$393.29	$11,425.62	$0.00	$8,186.11
JAMESTOWN	$15.08	$551.19	$0.00	$0.00	$883.83	$0.00	$704.41
JEFFERSON	$1,015.49	$3,065.52	$0.00	$1,324.84	$4,663.99	$0.00	$3,249.57
JOHNSONVILLE	$724.09	$6,140.17	$0.00	$2,103.20	$9,412.28	$0.00	$6,693.59
JOHNSTON	$12,429.98	$11,533.92	$0.00	$5,099.83	$17,652.73	$0.00	$12,502.35
JONESVILLE	$2,716.43	$5,211.71	$0.00	$452.01	$7,985.91	$0.00	$5,674.45
KERSHAW	$1,917.55	$8,166.76	$0.00	$1,611.13	$12,580.31	$0.00	$9,065.21
KIAWAH ISLAND	$245,258.67	$2,333.02	$0.00	$0.00	$3,412.12	$0.00	$2,110.34
KLINE	$904.89	$1,284.28	$0.00	$0.00	$1,979.07	$0.00	$1,429.55
LAKE CITY	$5,262.56	$30,258.19	$0.00	$12,286.03	$46,219.32	$0.00	$32,558.45
LAKE VIEW	$692.65	$3,891.31	$0.00	$609.77	$5,987.96	$0.00	$4,303.87

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
LAMAR	$703.02	$5,231.42	$0.00	$1,067.08	$8,092.11	$0.00	$5,896.17
LANDRUM	$239.31	$9,809.55	$0.00	$1,670.55	$14,959.08	$0.00	$10,492.00
LANE	$951.54	$2,318.98	$0.00	$89.61	$3,565.02	$0.00	$2,555.38
LATTA	$3,243.70	$7,191.82	$0.00	$3,049.71	$11,107.75	$0.00	$8,059.90
LEESVILLE	$2,875.56	$9,237.20	$0.00	$1,557.87	$14,254.01	$0.00	$10,320.83
LIBERTY	$795.05	$13,877.73	$0.00	$5,046.03	$21,245.92	$0.00	$15,058.80
LINCOLNVILLE	$0.00	$3,258.40	$0.00	$0.00	$5,026.70	$0.00	$3,638.45
LITTLE MOUNTAIN	$329.35	$1,098.76	$0.00	$0.00	$1,701.04	$0.00	$1,241.69
LIVINGSTON	$46.63	$732.54	$0.00	$0.00	$1,120.96	$0.00	$792.73
LOCKHART	$130.74	$296.03	$0.00	$0.00	$463.62	$0.00	$349.98
LODGE	$98.88	$632.20	$0.00	$0.00	$968.15	$0.00	$687.96
LORIS	$0.00	$9,170.23	$0.00	$6,652.31	$14,099.08	$0.00	$10,109.19
LOWNDESVILLE	$483.57	$762.71	$0.00	$0.00	$1,181.65	$0.00	$863.32
LOWRYS	$337.91	$910.02	$0.00	$0.00	$1,403.51	$0.00	$1,014.36
LURAY	$330.01	$523.77	$0.00	$0.00	$819.84	$0.00	$614.12
LYMAN	$231.56	$9,705.51	$0.00	$1,302.87	$14,846.21	$0.00	$10,498.00
LYNCHBURG	$1,795.93	$2,157.36	$0.00	$911.05	$3,327.48	$0.00	$2,408.03
MCBEE	$974.60	$3,197.45	$0.00	$703.02	$4,921.68	$0.00	$3,540.45
MCCLELLANVILLE	$0.00	$1,618.72	$0.00	$0.00	$2,517.72	$0.00	$1,862.36
MCCOLL	$5,321.47	$11,614.45	$0.00	$1,852.11	$17,796.52	$0.00	$12,646.47
MCCONNELLS	$0.00	$704.11	$0.00	$0.00	$1,084.18	$0.00	$780.37
MAULDIN	$3,120.10	$44,266.97	$0.00	$9,381.58	$66,598.01	$0.00	$44,938.85
MAYESVILLE	$156.36	$2,952.78	$0.00	$0.00	$4,513.94	$0.00	$3,186.99
MEGGETT	$0.00	$2,484.18	$0.00	$0.00	$3,612.87	$0.00	$2,192.84
MONETTA	$644.70	$1,212.26	$0.00	$0.00	$1,853.60	$0.00	$1,310.84
MOUNT CARMEL	$499.50	$619.33	$0.00	$0.00	$972.38	$0.00	$735.78
MOUNT CROGHAN	$178.56	$594.25	$0.00	$0.00	$915.96	$0.00	$660.52
MOUNT PLEASANT	$148,626.27	$124,056.04	$0.00	$17,012.98	$188,785.90	$0.00	$131,617.29
MULLINS	$16,625.04	$25,872.35	$0.00	$6,547.01	$39,707.09	$0.00	$28,332.69
MYRTLE BEACH	$3,442,882.20	$96,620.15	$0.00	$40,540.32	$145,763.47	$0.00	$99,150.02
NORTH MYRTLE BEACH	$729,375.20	$35,287.05	$0.00	$12,594.39	$53,633.88	$0.00	$37,266.58
NEESES	$111.80	$2,028.54	$0.00	$0.00	$3,162.17	$0.00	$2,350.05
NEW ELLENTON	$480.91	$11,086.87	$0.00	$3,078.09	$17,031.47	$0.00	$12,186.31
NICHOLS	$920.57	$2,420.78	$0.00	$2,555.58	$3,737.75	$0.00	$2,711.80
NINETY SIX	$814.90	$9,350.24	$0.00	$4,027.69	$14,383.75	$0.00	$10,328.02
NORRIS	$217.72	$3,862.90	$0.00	$0.00	$5,926.88	$0.00	$4,224.82
NORTH	$220.61	$4,355.54	$0.00	$3,044.55	$6,853.59	$0.00	$5,216.28
NORTH AUGUSTA	$9,721.14	$63,470.10	$0.00	$15,722.11	$96,635.38	$0.00	$67,464.41
NORTH CHARLESTON	$659,414.11	$290,933.19	$0.00	$25,352.01	$443,090.52	$0.00	$309,603.37
NORWAY	$109.35	$1,937.32	$0.00	$615.63	$3,011.36	$0.00	$2,222.79
OLANTA	$0.00	$2,994.51	$0.00	$1,982.67	$4 593.60	$0.00	$3,275.50
OLAR	$1,574.43	$1,674.05	$0.00	$0.00	$2,561.94	$0.00	$1,816.65
PACOLET	$177.01	$7,210.44	$0.00	$630.28	$10,984.83	$0.00	$7,682.51
PACOLET MILLS	$70.96	$3,622.74	$0.00	$0.00	$5,680.04	$0.00	$4,287.41
PAGELAND	$6,498.25	$11,638.54	$0.00	$2,763.74	$17,855.86	$0.00	$12,732.04
PAMPLICO	$0.00	$5,518.90	$0.00	$1,618.23	$8,421.41	$0.00	$5,914.60
PARKSVILLE	$975.20	$772.74	$0.00	$0.00	$1,171.28	$0.00	$808.92
PATRICK	$501.61	$1,603.78	$0.00	$0.00	$2,460.37	$0.00	$1,756.18
PAWLEYS ISLAND	$44,605.43	$846.69	$0.00	$1,162.16	$1,315.21	$0.00	$968.95
PAXVILLE	$177.20	$989.59	$0.00	$0.00	$1,525.92	$0.00	$1,102.11

TABLE 21 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR 1990-1991

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
PEAK	$109.31	$345.23	$0.00	$0.00	$530.79	$0.00	$379.36
PELION	$0.00	$1,242.69	$0.00	$0.00	$1,860.25	$0.00	$1,237.76
PELZER	$12.89	$434.20	$0.00	$0.00	$683.49	$0.00	$520.68
PENDLETON	$2,659.36	$14,078.38	$0.00	$6,433.95	$21,517.84	$0.00	$15,184.77
PERRY	$46.08	$1,098.95	$0.00	$0.00	$1,695.60	$0.00	$1,227.59
PINE RIDGE	$0.00	$6,736.23	$0.00	$0.00	$10,163.27	$0.00	$6,912.76
PINEWOOD	$135.18	$2,751.44	$0.00	$0.00	$4,248.91	$0.00	$3,082.63
PLUM BRANCH	$431.22	$388.77	$0.00	$0.00	$585.78	$0.00	$397.43
POMARIA	$374.21	$1,161.50	$0.00	$0.00	$1,781.38	$0.00	$1,271.14
PORT ROYAL	$23,976.88	$12,914.06	$0.00	$406.28	$19,788.35	$0.00	$14,062.00
PROSPERITY	$1,564.12	$4,296.62	$0.00	$1,969.35	$6,471.55	$0.00	$4,381.16
QUINBY	$0.00	$3,897.27	$0.00	$613.11	$6,004.16	$0.00	$4,327.37
RAVENEL	$299.59	$8,500.98	$0.00	$0.00	$12,843.80	$0.00	$8,774.03
REEVESVILLE	$67.93	$1,050.07	$0.00	$0.00	$1,608.11	$0.00	$1,142.82
RICHBURG	$684.34	$1,519.36	$0.00	$0.00	$2,279.68	$0.00	$1,526.59
RIDGE SPRING	$4,014.46	$3,916.07	$0.00	$2,149.01	$6,040.40	$0.00	$4,367.84
RIDGEVILLE	$452.43	$7,052.17	$0.00	$980.05	$10,809.96	$0.00	$7,687.29
RIDGEWAY	$1,085.62	$1,653.59	$0.00	$2,240.97	$2,511.22	$0.00	$1,739.52
ROCK HILL	$137,654.69	$169,542.27	$0.00	$26,418.98	$257,555.72	$0.00	$178,687.75
ROWESVILLE	$86.17	$1,493.09	$0.00	$0.00	$2,313.90	$0.00	$1,694.53
RUBY	$408.99	$1,223.46	$0.00	$0.00	$1,859.17	$0.00	$1,291.17
SALEM	$77.22	$833.19	$0.00	$211.53	$1,277.77	$0.00	$911.60
SALLEY	$86.23	$2,180.46	$0.00	$830.81	$3,389.76	$0.00	$2,503.94
SANTEE	$71,268.06	$2,147.75	$0.00	$3,142.77	$3,162.37	$0.00	$1,998.54
SCOTIA	$588.85	$600.00	$0.00	$0.00	$879.60	$0.00	$547.87
SCRANTON	$0.00	$3,577.61	$0.00	$689.03	$5,504.02	$0.00	$3,950.96
SEABROOK ISLAND	$23,868.03	$3,803.22	$0.00	$1,046.93	$5,764.93	$0.00	$3,975.67
SELLERS	$624.22	$1,603.08	$0.00	$0.00	$2,467.26	$0.00	$1,774.00
SENECA	$8,209.61	$32,966.40	$0.00	$15,085.99	$50,417.27	$0.00	$35,635.21
SHARON	$0.00	$1,262.02	$0.00	$369.26	$1,953.04	$0.00	$1,423.79
SILVERSTREET	$218.63	$750.17	$0.00	$0.00	$1,165.58	$0.00	$860.44
SIMPSONVILLE	$13,560.63	$46,120.51	$0.00	$11,724.63	$69,717.26	$0.00	$47,694.57
SIX MILE	$138.45	$2,274.94	$0.00	$832.71	$3,453.51	$0.00	$2,391.75
SMOAKS	$95.52	$653.83	$0.00	$0.00	$1,010.50	$0.00	$735.03
SMYRNA	$0.00	$230.19	$0.00	$0.00	$348.90	$0.00	$240.68
SNELLING	$396.88	$517.93	$0.00	$0.00	$788.78	$0.00	$550.24
SOCIETY HILL	$428.73	$3,251.69	$0.00	$690.21	$5,041.69	$0.00	$3,694.73
SOUTH CONGAREE	$0.00	$9,918.86	$0.00	$0.00	$15,095.04	$0.00	$10,524.50
SPRINGDALE	$42,108.06	$13,558.33	$0.00	$1,260.58	$20,691.74	$0.00	$14,540.61
SPRINGFIELD	$142.62	$2,405.40	$0.00	$1,374.85	$3,715.58	$0.00	$2,696.69
ST STEPHENS	$1,864.67	$7,613.27	$0.00	$428.42	$11,722.62	$0.00	$8,439.67
STARR	$150.00	$843.45	$0.00	$0.00	$1,319.99	$0.00	$991.45
STUCKEY	$565.89	$1,195.85	$0.00	$0.00	$1,800.64	$0.00	$1,215.91
SULLIVAN'S ISLAND	$205.95	$7,448.78	$0.00	$0.00	$11,503.27	$0.00	$8,347.69
SUMMERTON	$23,882.84	$4,562.45	$0.00	$1,571.05	$7,063.39	$0.00	$5,160.12
SUMMERVILLE	$59,356.00	$90,431.08	$0.00	$23,228.26	$137,096.07	$0.00	$94,568.09
SUMMIT	$0.00	$929.46	$0.00	$0.00	$1,399.13	$0.00	$944.02
SURFSIDE BEACH	$176,019.33	$14,378.42	$0.00	$13,264.48	$21,558.33	$0.00	$14,403.22
SWANSEA	$0.00	$2,903.02	$0.00	$2,528.20	$4,579.10	$0.00	$3,506.95
SYCAMORE	$1,223.26	$991.73	$0.00	$0.00	$1,538.93	$0.00	$1,131.24

TABLE 21 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR 1990-1991

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
TATUM	$97.15	$299.44	$0.00	$0.00	$477.68	$0.00	$378.17
TEGA CAY	$0.00	$11,627.09	$0.00	$0.00	$17,517.12	$0.00	$11,868.05
TIMMONSVILLE	$0.00	$9,330.26	$0.00	$3,158.68	$14,273.57	$0.00	$10,097.84
TRAVELERS REST	$0.00	$13,203.97	$0.00	$3,097.00	$20,216.93	$0.00	$14,334.00
TRENTON	$1,185.39	$1,485.25	$0.00	$443.08	$2,312.98	$0.00	$1,715.15
TROY	$54.35	$1,578.43	$0.00	$0.00	$2,622.57	$0.00	$2,257.47
TURBEVILLE	$3,059.91	$2,767.33	$0.00	$1,815.66	$4,187.33	$0.00	$2,872.36
ULMER	$529.33	$392.97	$0.00	$0.00	$602.36	$0.00	$427.49
VANCE	$58.35	$712.12	$0.00	$0.00	$1,045.97	$0.00	$656.46
VARNVILLE	$6,373.88	$8,495.17	$0.00	$1,231.13	$13,011.04	$0.00	$9,233.20
WAGENER	$139.78	$3,462.97	$0.00	$4,128.27	$5,369.23	$0.00	$3,935.34
WARD	$615.51	$511.95	$0.00	$0.00	$772.58	$0.00	$526.74
WARE SHOALS	$2,512.46	$10,597.84	$0.00	$5,394.61	$16,195.70	$0.00	$11,423.06
WATERLOO	$64.83	$663.51	$0.00	$0.00	$1,044.76	$0.00	$796.10
WELLFORD	$256.03	$10,243.57	$0.00	$0.00	$15,565.72	$0.00	$10,807.97
WEST COLUMBIA	$6,703.63	$45,554.38	$0.00	$15,133.07	$69,748.76	$0.00	$49,453.18
WEST PELZER	$157.52	$4,206.14	$0.00	$0.00	$6,429.82	$0.00	$4,539.37
WEST UNION	$104.58	$1,196.27	$0.00	$0.00	$1,847.76	$0.00	$1,339.86
WESTMINSTER	$2,679.18	$13,503.94	$0.00	$3,314.18	$20,693.20	$0.00	$14,704.65
WHITMIRE	$2,431.26	$7,949.62	$0.00	$3,335.58	$12,304.00	$0.00	$8,980.48
WILLIAMS	$126.50	$841.70	$0.00	$0.00	$1,296.10	$0.00	$935.12
WILLIAMSTON	$617.41	$17,535.62	$0.00	$2,770.15	$27,030.06	$0.00	$19,515.41
WILLISTON	$12,527.83	$13,551.43	$0.00	$4,619.73	$20,794.49	$0.00	$14,831.67
WINDSOR	$23.77	$417.90	$0.00	$0.00	$615.65	$0.00	$390.07
WOODFORD	$54.64	$877.10	$0.00	$0.00	$1,346.15	$0.00	$960.65
WOODRUFF	$445.17	$20,293.41	$0.00	$5,306.80	$31,390.90	$0.00	$22,874.16
YEMASSEE	$12,152.24	$3,258.81	$0.00	$148.59	$5,015.80	$0.00	$3,607.46
MUNICIPALITY SUBTOTAL	$8,613,755.80	$2,665,996.06	$0.00	$651,174.78	$4,065,287.98	$0.00	$2,850,247.78
GRAND TOTAL	$17,310,150.99	$10,780,258.54	$3,371,993.76	$5,839,063.36	$11,433,097.69	$14,120,016.65	$82,194,500.09

TABLE NO. 22 - ALCOHOLIC LIQUORS TAX COLLECTIONS - 1990-1991

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
CASE TAX - RETAIL	$128,214.44	$452,982.41	$442,552.46	$578,673.65	$546,543.73	$591,679.28
CASE TAX - WHOLESALE	$78,856.80	$277,350.75	$272,552.31	$356,130.96	$335,037.32	$364,512.07
CASE TAX - ADDITIONAL	$24,398.18	$87,144.72	$84,358.86	$110,150.79	$106,473.88	$112,777.17
EXCISE TAX	$471,812.40	$2,122,593.17	$2,062,791.51	$2,450,173.05	$2,141,398.40	$2,374,429.64
SURTAX	$59,023.67	$291,569.49	$257,641.04	$296,354.17	$280,903.17	$309,898.64
TOTALS	$762,305.49	$3,231,640.54	$3,119,896.18	$3,791,482.62	$3,410,356.50	$3,753,296.80

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
CASE TAX - RETAIL	$867,932.58	$378,900.37	$469,055.75	$588,891.01	$453,566.95	$1,238,983.93	$6,737,976.56
CASE TAX - WHOLESALE	$533,153.99	$232,193.85	$288,354.67	$360,488.84	$278,527.07	$761,725.45	$4,138,884.08
CASE TAX - ADDITIONAL	$164,953.66	$71,844.46	$89,214.63	$111,499.08	$86,173.87	$236,207.53	$1,285,196.83
EXCISE TAX	$3,464,574.79	$1,348,280.04	$1,864,845.89	$2,564,579.09	$2,321,272.14	$5,121,127.55	$28,307,877.67
SURTAX	$452,755.38	$183,184.90	$243,922.05	$325,717.27	$256,573.85	$683,190.65	$3,640,734.28
TOTALS	$5,483,370.40	$2,214,403.62	$2,955,392.99	$3,951,175.29	$3,396,113.88	$8,041,235.11	$44,110,669.42

SUMMARY OF SOUTH CAROLINA TAX LEGISLATION 1990-1991

ADMINISTRATIVE

Recodification of Chapters 1 and 3

Chapters 1 and 3 of Title 12 have been revised, so as to consolidate provisions, simplify language and delete obsolete provisions. These chapters deal with the organization of the Tax Commission and its general duties.

Act 50 (Senate Bill 558)
Amends Title 12 by adding Chapters 2 and 4 and repealing Chapters 1 and 3
Effective: July 1, 1991

New Fund Created to Aid Local Governments

A local government fund is created to provide revenue to local governments. Each year, 4.5 percent of general fund revenue will be appropriated to the local government fund. From this fund, 83.278 percent must be distributed to counties and 16.722 percent must be distributed to municipalities, both based on population. Local governments may not receive less funding under this method in 1991-92 than they received from formula funding in 1990-91. This new method of aiding local governments replaces formula funding which provided a certain percentage of a variety of state taxes.

Act 171, Part 2, Section 22 (House Bill 3650)
Adds Chapter 27, Title 6; amends §§12-11-50, 12-21-1120, 12-27-380, 12-31-220, 12-31-250, 12-33-20, 12-33-50, 38-45-60 and 44-6-146 (all relating to previous disbursements); and repeals §11, Part 2, Act 512 of 1984 and §§12-1-110, 12-1-120, 12-1-125, 38-7-100 and 61-5-150.
Effective: June 12, 1991

Collection Agencies May Collect Out-of-State Debts

The Tax Commission has been given the authority to contract with collection agencies to collect delinquent taxes from out-of-state taxpayers.

Act 50 (Senate Bill 558)
Amends §§12-4-340 and 12-54-227
Effective: July 1, 1991

Tax Study Commission Abolished

The General Assembly's Tax Study Commission is abolished.

Act 171, Part 2, §56 (House Bill 3650)
Repeals Chapter 41 of Title 2
Effective: July 1, 1991

Continuing Education Training Required

County auditors and treasurers are required to complete 18 hours of continuing education courses annually. Prior law required these officers to attend an annual one-week continuing education course.

Act 123 (House Bill 3412)
Amends §§12-31-15 and 12-45-15
Effective: For 1991 continuing education requirements

Warrant Collections Deposited to General Fund

Revenue received from the collection of warrants for distraint must be turned over to the state.

Act 168 (House Bill 3272)
Adds §12-3-270
Effective: June 28, 1991

Treasurer May Correct Tax Allocations

The State Treasurer may correct misallocations of local option sales and use tax and accommodations tax revenues to counties and municipalities, but only in the same fiscal year as the misallocation occurs.

Act 168 (House Bill 3272)
Amends §§4-10-90(C) and 6-4-20
Effective: June 28, 1991

Technical Change to Releasing Income Tax Data

With regards to income tax data the Tax Commission provides to local governments for purposes of imposing a business license tax, the date mentioned in prior law as to when records are available has been removed, (Technical change only, no change in procedure.)

Act 168 (House Bill 3272)
Amends §12-3-240
Effective: June 28, 1991

Fee Increase for Returned Checks

Checks issued to the Tax Commission and returned due to insufficient funds are subject to a penalty of $15, up from $10 under prior law.

Act 168 (House Bill 3272)
Amends §12-54-50
Effective: June 28, 1991

Debt Set-Off Procedures Revised

1. Debt set-offs may be made to a private institution of higher learning only for state-authorized student loans.

2. A claimant agency seeking to collect delinquent debts through debt set-off must first send a notice to the person owing the debt at least 30 days before requesting the Tax Commission to make the set-off. The claimant agency must also notify the person owing the debt when the liability is satisfied.

3. Claimant agencies must indemnify the Tax Commission against any liabilities arising as a result of debt set-off.

Act 168 (House Bill 3272)
1. Amends §12-54-420(1);
2. Amends §12-54-460(A); and
3. Adds §12-54-495
Effective: June 28, 1991

ADMISSIONS TAX

Admissions Tax To Increase

The admissions tax is increased from 4 percent to 5 percent.

Act 171, Part 2, §9 (House Bill 3650)
Amends §12-21-2420
Effective: February 1, 1992

Physical Fitness Centers Exempt from the Tax

Admissions to physical fitness centers which provide only aerobics or calisthenics, weight-lifting equipment, exercise equipment, running tracks, racquetball, swimming pools for aerobics and lap swimming, and other similar items as approved by the Tax Commission, are exempt from the admissions tax. The entire admissions charge of a physical fitness center which provides any other activity or facility is subject to the tax.

Act 168 (House Bill 3272)
Amends §12-21-2420
Effective: June 28, 1991

ALL TAXES

Certain Refunds Allowed Only Under Protest

A claim for refund is not allowed when a court declares a state tax law unconstitutional or unlawful, unless at the time of payment or when the return is timely filed, the taxpayer states he is paying under protest because he believes the tax is unconstitutional or unlawful.

Act 171, Part 2, §61 (House Bill 3650)
Amends §12-47-445
Effective: June 12, 1991

Successful Lawsuit Affects All Similar Taxpayers

When a taxpayer prevails in a lawsuit seeking a refund or abatement of taxes based upon an allegation that taxes have been wrongfully imposed, the Tax Commission must also issue refunds to all similarly situated taxpayers who have properly filed for a refund. The finding must be made by a court and refunds may not be made until all appeals have been exhausted or expired.

Act 171, Part 2, §61 (House Bill 3650)
Adds §12-47-447
Effective: June 12, 1991

Tax Benefits for Desert Storm Military Personnel

Taxpayers serving in or called to active military duty as a result of Operation Desert Shield/Storm are eligible for various tax breaks, as follows:

1. An extension of time to file and pay 1990 individual and fiduciary income tax returns equivalent to the extension allowed by the IRS. The IRS has extended the time to 180 days following departure of the war zone plus the number of days in the filing period missed while in the war zone.

2. An extension of time to file and pay corporate income and license taxes if all corporate officers are called to active duty.

3. An extension of time to file and pay property taxes that were due between January 15 and June 15, 1991. The Tax Commission may extend that deadline beyond June 15 to October 1, 1991, for special cause.

4. The Tax Commission may adopt other extensions to file returns and pay taxes if Congress has granted the same extensions for federal purposes.

Act 174 (Senate Bill 393)
Joint Resolution (not codified)
Effective: May 27, 1991

Payments May Be Withheld for Delinquent Taxes

Deliquent taxes owed to the state may be withheld from any payment to a taxpayer who has provided goods and services to the state.

Act 69 (House Bill 3274)
Adds §12-54-260
Effective: May 23, 1991

Lien On Property Has Same Effect as Judgement

A warrant for distraint issued against a taxpayer becomes a lien on any property of the taxpayer and has the same effect as a judgement.

Act 168 (House Bill 3272)
Amends §12-54-120
Effective: June 28, 1991

BINGO TAX

Rules for Bingo Revised

1. The promoter's and the nonprofit organization's bingo license may be transferred at no additional cost to another location if written application is made to the Tax Commission. Bingo may not be operated at the new location until the new license is issued.

2. Sixty percent of bingo gross proceeds must be paid as prizes during a calendar quarter, but at least 50 percent taken in during a single session must be paid out as prizes. For Class D bingo operations, 60 percent of the proceeds must be paid over the course of the fair, but no less than 50 percent taken in during a single session.

3. To qualify for a Class E bingo license, gross proceeds may not exceed $30,000 a calendar quarter. Prior law limited gross proceeds to $6,000 a month.

4. Tickets issued to players of Class AA and Class B bingo games must be torn in half, with one half given to the player and one half retained by the bingo operators.

5. Nonprofit organizations operating Class E bingo games are no longer required to file a bond with the Tax Commission. Prior law required a $5,000 bond for Class E games.

Act 120 (House Bill 3167)
1. Amends §12-21-3400(A) and (B);
2. Amends §12-21-3420(12);
3. Amends §12-21-3440(A)(5);
4. Amends §12-21-3450; and
5. Amends §12-21-3530
Effective: June 4, 1991

Temporary Increase in Per Player Tax

The per player tax required in Class AA bingo games is temporarily increased from $8 to $9 per player and the tax required in Class B bingo games is temporarily increased from $2 to $2.50 per player. Of this new revenue, $948,000 annually must go to a special fund for the Commission on Aging. Once

this fund has reached $8.8 million, this tax increase is repealed.

Act 171, Part 2, §32 (House Bill 3650)
No code section affected
Effective: July 1, 1991

COIN-OPERATED DEVICES TAX

Batting Machines May Be Exempt from License Tax

Batting machines on which an admissions tax is imposed are exempt from the coin-operated devices license tax.

Act 171, Part 2, §14 (House Bill 3650)
Amends §12-21-2720(1)
Effective: For licenses issued after August 31, 1991

CORPORATE INCOME TAX

Federal Income Tax Conformity

The state's income tax laws are updated to conform with the Internal Revenue Code through December 31, 1990.

Act 171, Part 2, §8 (House Bill 3650)
Amends §12-7-20(11)
Effective: For tax years after 1990

Jobs Tax Credit Extended to Tourism Facilities

The jobs tax credit is extended to allow a corporate income tax credit for new jobs created in tourism facilities. A tourism facility is an amusement or theme park, museum, botanical garden, cultural center, theater, motion picture studio, convention center, arena, auditorium, sports stadium or similar establishment. Tourism facility also includes new hotel construction as long as at least 20 new jobs are created. Jobs in tourism facilities requiring sales of merchandise or services at retail are not eligible for the credit.

The credit available to processing facilities is expanded to include agricultural, aquacultural or maricultural processing facilities.

The jobs tax credit available to the least-developed counties is $1,000 per new job if at least 10 new jobs are created. For moderately-developed counties, the credit is $600 for each new job if at least 18 new jobs are created. For developed counties, the credit is $300 for each new job if at least 50 new jobs are created.

The counties are classified annually as developed, moderately-developed and least-developed depending upon the unemployment level and per capita income in each county.

Act 171, Part 2, §48 (House Bill 3650)
Amends §12-7-1220
Effective: Tax years beginning after 1990

Taxpayer May Determine Tax Year

Language which makes a fiscal year a calendar year unless another year is established has been deleted.

Act 109 (House Bill 3270)
Amends §12-7-20(5)
Effective: May 30, 1991

Corporate License Fee May Be Prorated for Short Year

If a corporation changes its taxable year resulting in a tax return of fewer than 12 months, the corporate license fee must be prorated. The prorated fee cannot be less than $25, the minimum fee provided in §12-19-70. Proration applies only to short periods due to a change in accounting period and does not apply to short periods due to initial or final returns.

Act 109 (House Bill 3270)
Adds §12-19-165
Effective: May 30, 1991

Corporate Reinstatement by Secretary of State

Following administrative dissolution, a corporation may apply to the Secretary of State for reinstatement. The corporation must provide, among other things, a certificate from the Tax Commission showing that all taxes, penalties and interest owed by the corporation have been paid. Prior law did not specifically state that penalties and interest had to be paid in order to obtain a certificate.

Act 109 (House Bill 3270)
Amends §33-14-220(a)(4)
Effective: May 30, 1991

Foreign Corporation May Seek Reinstatement

A foreign corporation whose certificate of authority has been revoked may apply at any time with the Secretary of State for reinstatement. Among other information required on the application, the corporation must also include a certificate from the Tax Commission showing that all taxes, penalties and interest owed by the corporation have been paid. Prior law did not provide an administrative procedure outside the courts for the reinstatement of a foreign corporation following dissolution.

Act 109 (House Bill 3270)
Adds §33-15-330
Effective: May 30, 1991

Reinstatement for Dissolved Corporation

Following an administrative dissolution, a corporation may reapply at any time for reinstatement. Prior law limited the reinstatement eligibility period to only two years or five years depending upon the date of dissolution.

Act 3 (Senate Bill 165)
Amends §33-14-220(a)
Effective: March 15, 1991

Tax Preparer's ID Number Required

An income tax preparer is required to provide his federal taxpayer identification number with his signature on all South Carolina income tax returns or claims for refund the preparer files. Failure to do so may result in a penalty of $200 for each failure to comply.

Act 10 (House Bill 3043)
Adds §12-7-1710
Effective: Returns filed for tax years beginning after 1990

ELECTRIC POWER TAX

Joint Agencies Exempt From Tax

Joint agencies are exempt from the electric power tax. The electric power tax also does not apply to power purchased from a vendor who has already paid the tax on that power.

Act 171, Part 2, §57 (House Bill 3650)
Amends §§6-23-250 and 12-23-10
Effective: June 12, 1991

HOSPITAL LICENSE TAX

Tax for Medicaid Expansion Fund Revised

The hospital license tax implemented in 1989 to create the Medicaid Expansion Fund has been revised. Each hospital operating in South Carolina must pay the tax based on its number of Medicaid patient days from the prior year as a percentage of total statewide Medicaid days.

Effective July 1, 1992, each hospital licensed in another state but doing business in South Carolina must pay a tax based on the total number of patient days from the prior year attributed to South Carolina residents, excluding Medicaid patient days, adjusted by the ratio of net to gross patient revenue.

Revenue generated from this license tax has been increased to $21.5 million per year.

A grace period for late payment of taxes will no longer be allowed. Penalty and interest provisions which apply to other state taxes will also apply to the hospital license tax.

Act 105 (Senate Bill 474)
Amends §§12-23-810 and 12-23-830
Effective: May 31, 1991

INDIVIDUAL INCOME TAX

Exclusions for Retirement Income Change

For tax years 1991 and 1992, a taxpayer may take only one retirement income deduction of up to $3,000, regardless of the number of retirement plans in which the taxpayer participates. There is no age requirement to be eligible for this deduction. Prior to 1991, a taxpayer must have reached age 65 to claim a deduction for income derived from qualified retirement plans.

Beginning with tax year 1993, a taxpayer must make a choice regarding the deduction for retirement income. Beginning with the first year the taxpayer received retirement income, he may elect to take a $3,000 deduction annually for life. Or the taxpayer may choose to wait until he reaches age 65 at which time he may claim a $10,000 deduction annually for life. If the taxpayer has already reached age 65 in 1993, the $10,000 annual deduction is automatic.

The taxpayer must make this choice in the first year retirement income is received. Once the election is made, it cannot be changed.

Taxpayers born during 1943 through 1959 may not claim the $10,000 annual deduction until they reach age 66. Taxpayers born after 1959 must reach age 67 before claiming the $10,000 deduction. The rise in eligibility age is the same rise required to receive Social Security retirement benefits.

The retirement income deduction extends to the surviving spouse if the spouse receives retirement income attributable to the deceased spouse.

Retirement income is income derived from public employee retirement plans of the federal, state and local governments, military retirement for persons with 20 years active duty, and qualified retirement plans as defined in Internal Revenue Code §§401, 403, 408 and 457.

Act 171, Part 2, §3 (House Bill 3650)
Amends §12-7-435; repeals §12-7-436
Effective: June 12, 1991

Motion Picture Companies Receive Exemption

Nonresident motion picture companies and other nonresident companies performing personal services for motion picture companies are exempt from the 2 percent nonresident withholding requirements. A certificate of authority must be obtained from the Secretary of State to qualify for the exemption.

Act 171, Part 2, §25 (House Bill 3650)
Amends §12-9-310(3)
Effective: July 1, 1991

Mortgage Interest Deduction Restored

This section restores for state purposes the amount by which a taxpayer's mortgage interest deduction for federal income tax purposes was reduced because of the mortgage interest credit.

Act 171, Part 2, §47 (House Bill 3650)
Amends §12-7-430(b)
Effective: Tax years beginning after 1990

Penalty Provision Moved

The penalty provision for failure to deposit or pay any taxes withheld has been moved from Chapter 9 to Chapter 54 of Title 12 which deals with collection and enforcement of all taxes.

Act 109 (House Bill 3270)
Amends §§12-9-390 and 12-54-40(b)
Effective: May 30, 1991

Extension of Three-Year Statute

The three-year statute of limitations for assessing income taxes may be extended for up to 180 days after the Internal Revenue Service makes an income adjustment and notifies the Tax Commission of the final IRS determination.

Act 171, Part 2, §5 (House Bill 3650) and Act 109 (House Bill 3270)
Amends §12-54-80
Effective: May 30, 1991

Federal Income Tax Conformity

The state's income tax laws are updated to conform with the Internal Revenue Code through December 31, 1990.

Act 171, Part 2, §8 (House Bill 3650)
Amends §12-7-20(11)
Effective: For tax years after 1990

Changes to Long-Term Capital Gains

Long-term capital gains realized pursuant to a written contract of sale executed between January 1, 1987 and June 22, 1987, will be taxed according to §1202 of the Internal Revenue Code as amended through December 31, 1985. This allows for a 60

percent exclusion of the gain. One-half of the difference between the tax paid and the tax which would be due under this special treatment will be allowed as a refundable credit for the 1990 tax year. Prior legislation allowed the entire difference to be refunded in two equal installments beginning with tax year 1990. This amendment eliminates the 1991 refund installment.

If a person is convicted of a felony in connection with long-term capital gains credit legislation, the refund will be disallowed that person. If the refund has already been paid, the Tax Commission must collect the refund as additional tax due.

Act 171, Part 2, §6 (House Bill 3650)
Amends Act 189 of 1989, Part 2, §42
Effective: For tax year 1990

Tax Preparer's Signature Required

An income tax preparer is required to provide his federal taxpayer identification number with his signature on all South Carolina income tax returns or claims for refund the preparer files. Failure to do so may result in a penalty of $200 for each failure to comply.

Act 10 (House Bill 3043)
Adds §12-7-1710
Effective: Tax returns filed after 1990

Nonresident Withholding Exemptions

The withholding requirements for those hiring or contracting with taxpayers conducting temporary services in this state does not extend to: (1) a county hiring or contracting with someone not in its regular employ to perform temporary services related to damage caused by natural forces; (2) a public utility or electric cooperative hiring or contracting with a nonresident utility to perform temporary services related to damage caused by natural forces; or (3) a nonresident contractor or subcontractor performing work under a contract with the South Carolina Department of Highways and Public Transportation.

Act 111 (Senate Bill 534)
Amends §12-9-310(A)(3)
Effective: With regards to payments made by a county to another person on or after December 3, 1988. Other changes effective May 31, 1991.

MOTOR FUELS

Tax Allocation Method Revised

The method of allocating gasoline tax is revised.

Act 171, Part 2, §15 (House Bill 3650)
Amends §12-27-390
Effective: June 12, 1991

Consequences of Failure to Pay Gasoline Tax

Gasoline tax, penalties and interest are a debt payable to the state and constitute a lien, but not a first lien, against all property of the person owing the debt.

Act 168 (House Bill 3272)
Amends §12-27-360
Effective: June 28, 1991

Penalties on Other Motor Fuels

The tax on motor fuels other than gasoline and any penalties and interest are a debt payable to the state and constitute a lien, but not a first lien, against all property of the person owing the debt.

Act 168 (House Bill 3272)
Amends §12-29-40
Effective: June 28, 1991

Bond Required for Oil Companies

All oil companies are required to file a bond with the Tax Commission at the time of filing a license application before doing business in this state. The Tax Commission will authorize the amount of the bond sufficient to protect the state's interest.

Act 168 (House Bill 3272)
Adds §12-27-285
Effective: June 28, 1991

Fuel Suppliers Required to Obtain a Bond

Any supplier of motor fuels other than gasoline is required to file a bond with the Tax Commission at

the time of filing a license application before doing business in the state. The Tax Commission will authorize the amount of the bond sufficient to protect the state's interest. If the Tax Commission determines the supplier has sufficient property to protect the state in the payment of taxes, then no bond is required.

Act 168 (House Bill 3272)
Adds §§12-29-125 and 12-29-126
Effective: June 28, 1991

PROPERTY TAX

Extension to Transfer for Fee-In-Lieu Arrangements

Taxpayers who have otherwise qualified for fee-in-lieu of taxes payments under §4-29-67 have until July 1, 1991, to transfer title of the property to the appropriate local government for tax years 1989, 1990 and 1991.

Act 171, Part 2, §54 (House Bill 3650)
Legislation will not be codified
Effective: June 12, 1991

Hemiplegics Receive Exemption

The legal residence owned by a hemiplegic person and up to one acre on which the house is located is exempt from property tax. This exemption is allowed to the surviving spouse if the surviving spouse remains in the house, does not remarry and obtains the house by fee or life estate. Proof of the disability must be provided to the Tax Commission to obtain the exemption.

Act 90
Amends §12-37-220(B)(2)
Effective: May 27, 1991

Tax Credit May Exceed Minimum Requirement

Counties and municipalities may use more than the required percent of revenue derived from the local option sales and use tax to provide an additional property tax credit.

Act 168 (House Bill 3272)
Amends §4-10-50 by adding subitem (C)
Effective: June 28, 1991

Local Option Property Tax Credit

The property tax credit allowed property owners as a result of the imposition of the local option sales and use tax must be determined based on the revenue received during a fiscal year. Prior law based the credit on revenue received during a tax year.

Act 109 (House Bill 3270)
Amends §4-10-40(B)
Effective: May 30, 1991

Property Tax Credit for Motor Vehicles

The property tax credit made possible by the local option sales tax applies to motor vehicles beginning after December of the year in which the credit is calculated.

Act 168 (House Bill 3272)
Amends §4-10-40 by adding subitem (E)
Effective: June 28, 1991

10 Vehicle Sales Required for Special License Plates

A motor vehicle dealer or wholesaler must make at least 10 vehicle sales a year in order to obtain dealer or wholesaler license plates from the S.C. Department of Highways and Public Transportation. Dealers and wholesalers must also furnish proof to the SCDHPT of a state retail license or wholesale's certificate of exemption, both of which are issued by the Tax Commission, before the special license plates can be issued.

Act 91 (House Bill 3609)
Amends §56-3-2320
Effective: July 1, 1991

Homestead Exemption for Multiple Owners

Each owner of a dwelling who meets all conditions of the homestead exemption is entitled to receive a percentage of the exemption equal to the percentage of ownership of the dwelling. For purposes of this calculation, a percentage of ownership less than 5 percent is considered to be 5 percent.

Act 54 (Senate Bill 317)
Amends §12-37-250
Effective: Tax years after 1990

Abatement for Research and Development

The temporary five-year abatement from county ordinary property tax for new research and development facilities and additions valued at $50,000 or more to existing research and development facilities has been made permanent.

Act 110 (House Bill 3773)
Amends §12-37-220(B) by adding subitem (34)
Effective: May 30, 1991

Deadline for Property Tax Returns Filed with Auditor

Property tax returns required to be filed with the county auditor must be filed on or before April 30 for property owned as of the preceding December 31.

Act 111 (Senate Bill 534)
Adds §12-37-905
Effective: Tax years beginning after 1989

SALES AND USE TAX

Additional Sales Tax Exemptions Put Into Place

1. All supplies, technical equipment, machinery and electricity sold to motion picture companies for use in filming or producing motion pictures are exempt from the sales and use tax.

2. Electricity used to irrigate crops is exempt from the sales and use tax.

3. Building materials, supplies, fixtures and equipment used in building, repairing or improving commercial housing of poultry or livestock are exempt from sales and use tax.

4. The sales tax exemption for natural and liquefied petroleum used exclusively in production of poultry is extended to also include electricity used for this purpose and is also allowed in production of livestock, swine and milk.

Act 171, Part 2, §25 (House Bill 3650)
Amends §12-36-2120
Effective: July 1, 1991

War Memorial and Monuments Exempt

War memorials and monuments affixed to public property and honoring U.S. armed services are exempt from sales and use tax.

Act 171, Part 2, §29 (House Bill 3650)
Amends §12-36-2120
Effective: June 12, 1991

Notification of Adoption of Local Option Tax

Counties are required to notify the Tax Commission by December 31 following an election that the local option sales and use tax has been adopted in order for the tax to be imposed by the following May 1.

Act 168 (House Bill 3272)
Amends §4-10-90(A)
Effective: June 28, 1991

Temporary Tax Cap Made Permanent

The temporary five-year sales tax cap on sales of research and development machinery has been made permanent. These sales are subject to the $300 maximum sales tax.

Act 110 (House Bill 3773)
Amends §12-36-2110
Effective: May 30, 1991

Liability for Sales for Resale

If a seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the sales tax shifts from the seller to the purchaser.

Act 109 (House Bill 3270)
Amends §12-36-950
Effective: May 30, 1991

Extended Authority to Register Nonresident Retailers

Legislation approved in 1990 declared South Carolina an "economic presence" state for nexus purposes and authorized the Tax Commission to enter into agreements with other states to register nonresident retailers. The 1990 legislation granted this authority to the Tax Commission through January 1, 1992. This date has now been extended through July 1, 1996.

Act 168 (House Bill 3272)
Amends Act 612, Part II, §26D of 1990
Effective: June 28, 1991

SAVINGS AND LOAN TAX

Certain Interest Not Included as Income

Interest earned on deposits at the Federal Home Loan Bank of Atlanta, or its successors, is exempt from income tax for those savings and loan associations which meet the qualified thrift lender test set forth in the Financial Institutions Reform, Recovery and Enforcement Act of 1989.

Act 125 (House Bill 3185) and Act 168 (House Bill 3272)
Amends §12-13-30
Effective: June 4, 1991

SOLID WASTE MANAGEMENT FEES

Fee to be Imposed for Disposal of Solid Waste

A number of items will be subject to a new fee, in addition to all other taxes which may be imposed, which will be used for the disposal of these items. The fees are imposed as part of a larger Solid Waste Management Plan for South Carolina. The fees are to be collected and reported monthly to the Tax Commission. Taxpayers will be allowed to retain 3 percent of the fees collected as an administrative collection allowance. The fees will be administered, collected and enforced in the same manner as sales and use taxes. Those items subject to the fees are:

- Motor oil and similar lubricants sold at wholesale are subject to an additional fee of 8 cents per gallon. Motor oil or similar lubricants exported from the state are exempt from this fee.

- New tires sold to the ultimate consumer will be subject to a fee of $2 per new tire sold.

- Each lead-acid battery sold will be subject to a fee of $2.

- All white goods sold will be subject to a fee of $2 per item sold. White goods include refrigerators, ranges, water heaters, freezers, dishwashers, trash compactors, washers, dryers, air conditioners and commercial large appliances.

Act 63 (Senate Bill 388)
Adds §§44-96-160, 44-96-170, 44-96-180, 44-96-200 and 44-96-220
Effective: November 1, 1991

ANNUAL REPORT TO SOUTH CAROLINA TAX COMMISSION 1990-1991

UNITED STATES SUPREME COURT

Earl J. Anderson v. James B. Holderman, et al. - This action sought to appeal a decision of the South Carolina Supreme Court. A motion to dismiss on several grounds was upheld by the District Court and appealed to the Fourth Circuit Court. The Fourth Circuit Court upheld the District Court and a petition for certiorari has been filed with United States Supreme Court. Certiorari was denied and the matter is ended.

Earl J. Anderson v. James B. Holderman, et al. - This action seeks damages and an injunction prohibiting the South Carolina Tax Commission from withholding refunds belonging to the plaintiff. Outside counsel has been retained by the Tax Commission. The lower court granted a motion to dismiss. The Fourth Circuit Court upheld the District Court. A petition for certiorari has been filed with the United States Supreme Court. Certiorari was denied and the matter is ended.

IN THE SOUTH CAROLINA SUPREME COURT

William J. Quirk v. Gov. Carroll A. Campbell, et al. - This action involves the constitutionality of §4-29-67. That section authorizes the payment in lieu of taxes to be negotiated within prescribed limits. The matter was heard in the court of common pleas and the constitutionality was upheld. An appeal was made to the Supreme Court which affirmed the lower court's holding. The case is ended.

Palmetto Bank v. W.C. Cullum Distributors Inc. - This action began as a mortgage foreclosure. The South Carolina Tax Commission answered the complaint and alleged that the gasoline tax liens of the commission were a first priority under §12-27-360. The trial court ruled in favor of the plaintiff. The parties negotiated a settlement of this matter and the commission's appeal before the Supreme Court was withdrawn.

South Carolina Tax Commission v. South Carolina Tax Board of Review and Collins Music Co. and South Carolina Tax Commission v South Carolina Tax Board of Review and Collins Novelty Co. Inc. - These were consolidated cases in which Regulation 117-110 (which sets a value for merchant's equipment for property tax purposes) was declared invalid by the Tax Board of Review. The trial court agreed and the South Carolina Tax Commission appealed to the South Carolina Supreme Court. The Supreme Court reversed the trial court and found Regulation 117-110 was constitutional.

Crown Cork and Seal Co. Inc. v. South Carolina Tax Commission - Crown Cork and Seal contested the valuation of its machinery and equipment by the Tax Commission for property tax purposes. Both the Tax Board of Review and the lower court affirmed the commission's value. On appeal the Supreme Court also affirmed, thus ending the matter.

John R. Lindsey v. South Carolina Tax Commission and Commonwealth II - The issue in this proceeding was the fair market value of Commonwealth's property for property tax purposes. At a hearing before the County Board of Assessment Appeals, a reduction in value was allowed. This reduction was affirmed, in turn, by the Tax Commission and circuit court, whereupon the assessor, John Lindsey, appealed to the Supreme Court. The Supreme Court has now likewise affirmed the reduction, thus ending the matter.

John R. Lindsey v. South Carolina Tax Commission and Tamsburg, et al. - The issue in this proceeding was the fair market value of Tamsburg's property for property tax purposes. At a hearing before the County Board of Assessment Appeals, a reduction was allowed, but not to the extent requested by Tamsburg. Both

Tamsburg and the assessor, John Lindsey, then appealed to the Tax Commission, whereupon the commission ordered the matter remanded to the assessor with instructions to revalue the subject property. The assessor next sought judicial review of the commission's order, but the circuit court affirmed the same. This decision was appealed to the Supreme Court by the assessor. The Supreme Court has now also affirmed, thus ending the matter.

James R. Rhoden and B.B. Dixon v. Margie Plunkett, et al. - This case involved property owners in Aiken County who alleged violation of the statute by Aiken County and the School District in levying property taxes. An order was entered that dismissed the action. An appeal was made to the South Carolina Supreme Court which was later abandoned.

Robert E. Penland, et al. v. Margie Plunkett, et al. - This case involved property owners in Aiken County who alleged violation of this statute by Aiken County and the School District in levying property taxes. An order was entered that dismissed the action. An appeal was made to the South Carolina Supreme Court which was later abandoned.

Jasper County Tax Assessor v. Westvaco Corp. et al. - The issue in this proceeding was whether Westvaco's property should be classified as agricultural for property tax purposes. Although the assessor denied the classification, the County Board of Assessment Appeals, the Tax Commission and the Circuit Court all allowed the same. The assessor next appealed to the Supreme Court whereupon that court affirmed the decision of the circuit court, thus ending the matter.

IN THE COURTS OF COMMON PLEAS

Mid-South Petroleum Inc. v. South Carolina Tax Commission - This is an action to enjoin the Tax Commission from enforcing payment of gasoline taxes. The case was stricken from the active roster and for all practicable purposes is ended.

South Carolina Association of Textile Services Inc., et al v. South Carolina Tax Commission - This is an action for declaratory judgment of sales tax liability on laundering and dry cleaning services. A motion to dismiss the action was filed by the Tax Commission because the parties had a clear and exclusive remedy. The motion was granted and the case is ended.

Thomas (Tom) Meeks and Joseph W. Cabaniss as Personal Representatives of Estate of John Jacob Meeks v. South Carolina Tax Commission - This is an estate tax case in which out-of-state partnership property has been excluded from the estate. After extensive discussions the parties resolved their differences and ended the matter.

Crown Cork and Seal Co. Inc. v. John W. Sowell (5 actions) - Plaintiff brought these actions in Chesterfield County under §12-47-220. At issue was a review of a Tax Commission finding relative to the valuation of certain machinery and equipment owned by Crown Cork and Seal. The commission filed motions to have these actions dismissed or stayed on the ground a similar action between similar parties was pending in Richland County. The motions were granted and the matters are now ended.

E. Fort Wolfe, Exc. and Ancillary Executor of the Estate of Newton J. Babb, Dec. v. South Carolina Tax Commission - The executor brought this action to contest a deficiency assessment issued by the Tax Commission. The issue was whether the decedent was a South Carolina resident. Upon hearing the matter the circuit court ruled in favor of the executor, thus ending the action.

John Hudson and B & D Inc. v. Frank A. Amirbassani, et al. - This is a declaratory judgment action to establish the priority of several liens to funds held in an escrow account. The action has now been dismissed without prejudice.

Annie Mary Timmons v. South Carolina Tax Commission - This action is under the Administrative Procedures Act and is to determine a valuation question for purposes of ad valorem taxation. A reply to the petition was filed and the matter heard. The court found that the South Carolina Tax Commission was not a proper party and dismissed the action with leave for the plaintiff to refile.

Robert E. Bruce v. South Carolina Tax Commission - The issue in this proceeding was whether the taxpayer's property should be classified as agricultural for property tax purposes. The County Assessor, County Board of Assessment Appeals and the Tax Commission all denied the classification, whereupon the taxpayer sought judicial review under the Administrative Procedures Act. The circuit court has now affirmed the denial, thus ending the matter.

SMTS Inc. v. South Carolina Tax Commission - This case involved the valuation of property for ad valorem taxation by the Horry County Assessor. The property owner appealed the decision of the South Carolina Tax Commission to the circuit court under the Administrative Procedures Act. The court upheld the commission and the property owner appealed the decision to the Supreme Court. The appeal was subsequently withdrawn and the matter is now ended.

John L. MacFarlane and Lois J. MacFarlane v. Charles L. Bated, et al. - In this action the Tax Commission was served with a rule to show cause regarding the production of tax records. An order was subsequently issued requiring said production, whereupon the commission complied. The matter is now ended as to the commission.

Barbara R. Morgan, Solicitor v. 950 Old Ridge Rd. - In this action the Tax Commission was served with a subpoena to produce tax records, whereupon the commission filed a motion to quash. An order was subsequently issued requiring production, whereupon the commission complied. The matter is now ended as to the commission.

Wildewood Country Club v. South Carolina Tax Commission - The issue in this action was whether the country club's monthly dues and annual fees were subject to admissions tax. The circuit court ruled the fees and dues were taxed. An appeal to the Supreme Court was initially taken but later withdrawn. The matter is now ended.

Farmers and Mechanics Bank v. South Carolina Tax Commission - The issue in this action was whether the Separation of Powers Doctrine exempts masters' deed from documentary stamp taxes. The county taxed such a deed and this action followed. The matter has now been dismissed without prejudice.

William E. Steen and Steen Ford Tractor v. Howard - In this action the Tax Commission was served with a rule to show cause regarding the production of tax records. An order was subsequently issued requiring said production, whereupon the commission complied. The matter is now ended as to the commission.

John D. Hollingsworth On Wheels Inc. v. South Carolina Tax Commission - This matter involved an income tax dispute over the taxability of dividends from foreign subsidiaries while dividends from domestic subsidiaries are nontaxable. The pleadings were filed and the matter has been ended as the result of a settlement.

Wild Dunes Telecommunications Company v. South Carolina Tax Commission - This matter involved a sales tax dispute over whether telephone service to a partnership was made at no charge or at a substantial charge subject to a tax on the providing of the ways and means of transmission of voices or messages. After the pleadings were filed, the matter was settled and the action ended.

Springs Industries v. South Carolina Tax Commission - This was an income tax dispute in which the taxpayer was seeking a refund on the grounds that the loss from worthless stock and worthless debt is to

be allocated entirely to South Carolina. The pleadings have been filed but the matter has now been settled and the action ended.

Walker P. Inman Jr. v. South Carolina Tax Commission - This case involved an action brought to determine a tax liability without compliance with procedural statutes. A Motion to Dismiss was entered and granted and the case is ended.

Lexington County v. South Carolina Tax Commission - This case involved the valuation of real property belonging to Homestead Associates for ad valorem taxation by the Lexington County Assessor. The assessor appealed the decision of the South Carolina Tax Commission to the circuit court. The court affirmed the decision of the commission. No appeal was taken and the matter is ended.

Farm Credit Bank of Columbia v. Bowman Brown - This matter started as a mortgage foreclosure wherein the attorney for plaintiff failed to name the South Carolina Tax Commission as a party. Following a sale of the real property, surplus funds were paid to the United States for outstanding income tax liens. This payment was in error due to the prior filing of income tax liens by the South Carolina Tax Commission. An action was commenced to recover these funds for the United States. The matter was removed to the Federal Court and remanded to the lower court. Upon rehearing the lower court ruled in favor of the South Carolina Tax Commission. The United States appealed to the South Carolina Supreme Court. The appeal was subsequently withdrawn and the surplus funds paid to the Tax Commission.

Talal Hilal & Nadia Hilal v. Fred T. Goldberg, Commissioner for the United States Internal Revenue Service, et al. - Following sales of property owned by plaintiff, the South Carolina Tax Commission and the Internal Revenue Service levied on proceeds of the sale. This suit was brought to recover the funds from the state. Although the Tax Commission had levied on the funds, the commission had never taken actual possession and the funds remained in the hands of the plaintiffs' attorney. It was subsequently determined that the levy had been issued in error. The levy was lifted, the Tax Commission dismissed as a party and the matter ended.

Estate of Jack Jordan v. South Carolina Tax Commission -
Que & Cue Inc. v. City of Cayce -
Joseph S. Mendelson v. Anthony M. Whitfield -
State of South Carolina v. Charles Bowens -
State of South Carolina v. Samuel Lee Brown -
State of South Carolina v. R.D. Cantley Jr. -
State of South Carolina v. Kenneth Rhett Horne Jr. -
State of South Carolina v. Phil L. Huff -
State of South Carolina v. Roger Johnson -
State of South Carolina v. Alfonso Prada, et al. -
State of South Carolina v. Donald Joel Rich -
State of South Carolina v. Herman Singleton Jr. -
In these actions the Tax Commission was served with Orders requiring the production of tax records. The commission complied and the matters are ended as to the Tax Commission.

IN THE UNITED STATES BANKRUPTCY COURT

Jerry F. Johnson DBA Johnson Tire Center v. South Carolina Tax Commission - A motion for contempt or in the alternative for declaration of rights of the parties was filed against the Tax Commission when the commission attempted to revoke the probation of the debtor because he failed to pay his past due taxes. (Payment of the taxes was a condition of probation.) Debtor's attorney alleged that collection of the taxes was stayed by §362 of the Bankruptcy Act. Prior to a hearing on the matter, a settlement was negotiated

whereby the taxes were to be paid from the proceeds of an insurance policy which covered debtor's business which was destroyed by fire. Funds received from the insurance company were subsequently paid to the Tax Commission and the matter ended.

Loyd Calvin Gilbert v. State of South Carolina - This was an adversary proceeding in the Bankruptcy Court to determine dischargeability of the claim of the South Carolina Tax Commission. A settlement was negotiated and this matter is ended.

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